Government
Publications

SESSIONAL PAPERS

VOL. XLVII.—PART III.

FIRST SESSION

OF THE

FOURTEENTH LEGISLATURE

OF THE

PROVINCE OF ONTARIO

SESSION 1915

TORONTO:
Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty
1915

Printed by
WILLIAM BRIGGS
Corner Queen and John Streets
TORONTO

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No. 2 Estimates—Supplementary, for the service of the Province for the year ending 31st October, 1914-15. Presented to the Legislature, February 23rd and March 17th, 1915. *Printed.* Estimates for the year ending 31st October, 1916. Presented to the Legislature, 23rd March, 1915. *Printed.*

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No. 6 Report of the Inspector of Legal Offices for the year 1914. Presented to the Legislature, March 24th, 1915. *Printed.*

No. 7 Report of the Inspector of Registry Offices for the year 1914. Presented to the Legislature, March 29th, 1915. *Printed.*

No. 8 Report of the Provincial Municipal Auditor for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 9 Report of the Queen Victoria Niagara Falls Park Commission for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

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No. 15 Report on Highway Improvement in the Province for the year 1914. Presented to the Legislature, March 17th, 1915. *Printed.*

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No. 23 Report upon the Hospitals for Idiots and Epileptics at Orillia and Woodstock, for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 24 Report upon the Feeble-minded of the Province for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 25 Report upon the Hospitals and Charities of the Province for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

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No. 27 Report on the neglected and dependent Children in the Province for the year 1914. Presented to the Legislature, March 29th, 1915. *Printed.*

No. 28 Report upon the operation of the Liquor License Acts in the Province during the year 1914. Presented to the Legislature, February 23rd, 1915. *Printed.*

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No. 31 Report of the Ontario Veterinary College for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 32 Report of the Agricultural and Experimental Union for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 33 Report of the Corn Growers' Association for the year 1914. Presented to the Legislature. April 2nd, 1915. *Printed.*

No. 34 Report of the Ontario Vegetable Growers' Association for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 35 Report of the Bee-Keepers' Association for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 36 Report of the Entomological Society for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 37 Report of the Dairymen's Association for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

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No. 41 Report of the Women's Institutes for the year 1914. Presented to the Legislature, March 24th, 1915. *Printed.*

No. 42 Report of the Agricultural Societies of the Province for the year 1914. Presented to the Legislature, March 24th, 1915. *Printed.*

No. 43 Report of the Horticultural Societies for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 44 Report of the Fruit Growers' Association for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 45 Report of the Bureau of Industries for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 46 Report of the Inspectors of Factories for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

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No. 51 Report of the Provincial Archivist for the year 1914. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 52 Report of the Librarian on the State of the Library. Presented to the Legislature, February 24th, 1915. *Not Printed.*

No. 53 Provincial Auditor's Statements for the year 1913-14. Presented to the Legislature, February 25th, 1915. *Printed.*

No. 54 Report of the Workmen's Compensation Board, Ontario, for the year ending 31st December, 1914. Presented to the Legislature, February 22nd, 1915. *Printed for distribution.*

No. 55 Copies of Orders-in-Council under subsection 6 of section 78, Cap. 62, R.S.O. 1914, relating to Surrogate Courts. Presented to the Legislature, February 23rd, 1915. *Not Printed.*

No. 56 Copies of Orders-in-Council and Regulations made under the authority of the Department of Education or of the Acts relating to Public, Separate or High Schools. Presented to the Legislature, February 23rd, 1915. *Printed for distribution.*

No. 57 Rules and Regulations made under chap. 24, R.S.O. 1914 as amended by Cap. 10, 4 Geo. V., relating to Succession Duties. Presented to the Legislature, February 25th, 1915. *Printed for distribution.*

No. 58 Whitson's Report of Northern Development Branch under 2 Geo. V., Cap. 2, for the year 1914. Presented to the Legislature, March 18th, 1915. *Printed.*

No. 59 Return to an Order of the House of the 22nd February, 1915, for a Return showing:—If any part of the 32,000 acres now being cleared, or about to be cleared, by the Government in the vicinity of Sudbury is to be set apart or used to give work to the unemployed. How many acres are to be so set aside, and what are the terms and conditions upon which the unemployed can secure work. Presented to the Legislature, March 8th, 1915. Mr. *Carter. Not Printed.*

No. 60 Report of the Honourable Mr. Justice Riddell, as representative of the Province of Ontario at the Ceremonies in the City of New Orleans held in Commemoration of the one hundredth anniversary of the Battle of New Orleans and of the one hundred years of peace which began with the end of that Battle. Presented to the Legislature, March 15th, 1915. *Printed.*

No. 61 Report of the Commissioner appointed to enquire into the financial affairs of the Village of Weston. Presented to the Legislature, March 15th, 1915. *Not Printed.*

No. 62 Return to an Order of the House of the 15th March, 1915, for a Return showing:—1. All correspondence between the Government or any officer or official thereof and Paul Morand, License Inspector for North Essex, in reference to the resignation or dismissal in the month of April, 1914, of the said Paul Morand as License Inspector for North Essex. 2. All correspondence and communications between the Government or any officer or official thereof and the said Paul Morand and any resident or residents of North Essex with reference to the re-appointment of the said Paul Morand as License Inspector in North Essex in the month of June, 1914, a few days before the election. Presented to the Legislature, March 15th, 1915. Mr. *Ducharme.* *Not Printed.*

No. 63 Agreement and Contract with Litho-Print, Limited, in connection with the Binding, etc., for the several Departments of Government. Presented to the Legislature, March 23rd, 1915. *Printed.*

No. 64 Return to an Order of the House of the 10th March, 1915, for a Return showing:—1. Copies of all petitions or requests received by the Government since the 1st day of January, 1914, from any Municipal Authority or Body in the Province in reference to the imposition of a tax upon automobiles, or as to the distribution of that tax or a portion thereof to the municipalities maintaining the roads. 2. Copies of all correspondence between the Government and any officer or official thereof and any Municipality of the Province, or any Automobile Association or Organization in reference to the said matter. Presented to the Legislature, March 17th, 1915. Mr. *Racine.* *Not Printed.*

No. 65 Return to an Address to His Honour the Lieutenant-Governor of the 11th March, 1915, for a Return of:—1. Copies of all Orders-in-Council and correspondence between the Government and any officer or official thereof and the Timiskaming and Northern Ontario Railway Company and any officer or official thereof in reference to the retirement of Frederick Dane as one of the Commissioners of the said Railway. 2. Copies of all Orders-in-Council and correspondence between the Government and

any officer or official thereof and the Timiskaming and Northern Ontario Railway Company with reference to the appointment of Mr. Lee as one of the Commissioners of the said Railway. Presented to the Legislature, March 19th, 1915. Mr. *Mageau. Not Printed.*

No. 66 Return to an Order of the House of the 15th March, 1915, for a Return showing:—1. What officers have been appointed by the Workmen's Compensation Board under section 59 of the Workmen's Compensation Act. 2. What are the names, dates of appointment, and salaries of each officer so appointed. Presented to the Legislature, March 18th, 1915. Mr. *Carter. Not Printed.*

No. 67 Return to an Order of the House of 3rd March, 1915, for a Return showing:—1. All statements furnished by the Canada Copper Company, the International Nickel Company, the Mond Nickel Company and any other companies producing nickel, under section 8 of the Mining Tax Act respecting Taxation. 2. All reports from any Government mining assessor, made under the provisions of the Mining Taxation Act in respect of the mining operations of the Canada Copper Company, the International Nickel Company or the Mond Nickel Company, and particularly with reference to the royalties or taxes to be paid by the said Companies. 3. All correspondence between the Minister of Lands, Forests and Mines, or the Provincial Treasurer, or any officer or official of the Government and the Canada Copper Company, the International Nickel Company, the Mond Nickel Company and any other Companies producing nickel, with reference to the amount of royalties or taxes paid by the said Companies, or any of them, to the Provincial Treasury of the Province in respect of the ore mined or the mining operations carried on by them in the Province of Ontario. Presented to the Legislature, March 18th, 1915. Mr. *Carter. Not Printed.*

No. 68 Proceedings of the Second Annual Convention of the Association of Cemetery Officials of Canada. Presented to the Legislature, March 26th, 1915. *Not Printed.*

No. 69 Return to an Address of the 23rd day of March, 1915, praying for a Return shewing: 1. Copy of Order-in-Council dated 14th day of February, 1871, appropriating and transferring to the Government of the Province of Ontario the lands and property known as The Ontario Government House. 2. Copy of the Letters Patent dated the 15th day of January, 1908, declaring the said lands to have been transferred and appropriated for the use of the Provincial Legislature of the Province of Ontario within the meaning of the British North America Act, 1867. Presented to the Legislature 26th March, 1915. Mr. *Bowman. Not Printed.*

No. 70 Return to an Order of the House of the 25th March, 1915, for a Return showing:—1. How many convictions for violation of the Liquor License Law have been made for the electoral district for North Essex since the re-appointment of Paul Morand as License Inspector at the end of May, 1914. 2. Have Provincial officers or detectives been sent into this district since the 1st of June, 1914, to assist in securing enforcement of the law. 3. How many prosecutions have been instituted by, or at the instance of Provincial officers or detectives, and the said Paul Morand, respectively. Presented to the Legislature, March 29th, 1915. Mr. *Richardson. Not Printed.*

No. 71 Special Report on the Organization and Administration of the Hospitals for the Insane, Feeble-Minded and Epileptics and District Industrial Farms of the Province. Presented to the Legislature, March 29th, 1915. *Printed for distribution only.*

No. 72 Return to an Order of the House of the 24th March, 1915, for a Return showing:—1. What is the total number of the herd for dairy purposes now maintained by the Government at the Guelph Prison Farm. 2. How many of these were purchased and how many raised on the farm, respectively. 3. What was the total amount paid by the Government for the portion of the herd purchased by them. Presented to the Legislature, 31st March, 1915. Mr. *Ham. Not Printed.*

No. 73 Financial Statement of the Treasurer of Ontario. Presented to the Legislature, April 2nd, 1915. *Printed for distribution only.*

No. 74 Return to an Order of the House of 31st March, 1915, for a Return showing:—1. The number of English-French schools which have complied in the year 1914 with Regulation 17 of the Department of Education passed in the year 1913. 2. The number of English-French schools which have not complied with said Regulation 17 in the year 1914. 3. What English-French schools have received grants in the year 1914 under the Public Schools Act, and the amount thereof. 4. Copy of joint reports, if any, made by any inspectors pursuant to Regulation 17 and dated on or about May 23rd, 1913. 5. Copy of letters exchanged between ex-Inspector Henri Saint Jacques and the Department of Education or any officer or officers thereof with reference to the resignation of the said Henri Saint Jacques which are dated on or about the 18th October, 1913, and the 23rd October, 1913. Presented to the Legislature, April 2nd, 1915. Mr. *Mageau. Not Printed.*

No. 75 Return to an Order of the House of the 17th March, 1915, for a Return showing:—1. How many timber berths or locations have been sold since the 1st day of January, 1914. 2. Were all such berths or locations advertised for sale; if not, which ones were sold without advertisement. 3. If any were sold without

being advertised for sale, who were the purchasers, and what are the prices realized and the dates of the sales, respectively. 4. In what papers were the different timber berths or locations respectively advertised for sale, and what were the dates of such advertisements respectively. 5. What is the period for which they were so advertised in the said papers, respectively. Presented to the Legislature, April 2nd, 1915. Mr. *Munro*. *Not Printed.*

No. 76 Telephone Systems, specifications, etc., as *per* Report of Ontario Railway and Municipal Board. Presented to the Legislature, April 2nd, 1915. *Printed.*

No. 77 Return to an Order of the House of the 28th April, 1914, for a Return showing:—1. If the Government granted the right to cut Pine or any other timber to Messrs. Foley Bros., Contractors, or to the Northern Construction Company, Limited, or to any person, firm or company in connection with the construction of the Canadian Northern Railway Company in the vicinity of Duchesne Lake, situate about 90 miles from the Town of Sudbury. 2. If so, to what persons, firms or companies were such permits made, and the dates of each. 3. What consideration did the Government receive with respect to each of the said permits, if any. 4. What Pine or other timber has been cut to date by each of the persons, firms or companies with respect to such permits. 5. How long was the right to cut to last and over what extent of land; and what were the other terms or conditions upon which such permits were made, if any. 6. What was the date of the completion of the construction of the Canadian Northern Railway at this point. 7. What amount of timber has been cut by any person, firm or company to whom such permit, as mentioned, has been made. 8. Is any person, firm or company at the present time cutting timber pursuant to such permit. Presented to the Legislature, April 2nd, 1915. Mr. *Richardson*. *Not Printed.*

No. 78 Return to an Order of the House of the 27th March, 1914, for a Return of:—All correspondence with reference to the resignation of Mr. Harkness, Manager, Superintendent of the Jordan Experimental Station. 2. The reports of the Committee or Advisory Board of the said farm for the years 1911, 1912 and 1913. 3. Statements showing the total expenditure to date divided between cost of building, cost of land, improvements of land and cost of management. Presented to the Legislature, April 2nd, 1915. Mr. *Anderson (Bruce.)* *Not Printed.*

No. 79 Return to an Order of the House of the 7th April, 1914, for a Return showing:—1. If the Lieutenant-Governor in Council made any arrangements under section 9 of the Succession Duties Act, with any part of the British Dominions, or with any

foreign country; and if so, with what Provinces or countries. 2. If no such arrangement has been made with the Province of Quebec, does the Honourable the Provincial Treasurer make an allowance with respect to Succession Duties in Ontario with respect to shares of stock of a bank or other financial institution whose head office is in the Province of Quebec. 3. If it is true that a Succession Duty is payable with respect to such shares, both in Quebec and Ontario, will legislation be introduced to protect estates from payment of double duty. Presented to the Legislature, April 2nd, 1915. Mr. *Marshall. Not Printed.*

No. 80 Return to an Order of the House of the 27th April, 1914, for a Return showing:—1. What consideration was paid by the licensee to the Government in respect of the issue of the original licenses respectively, of the territory included within the proposed agreement with the Pembroke Lumber Company. 2. How much was paid by the Pembroke Lumber Company for these licenses respectively at the date of the purchase thereof by them. 3. What amounts of pine, hemlock, cedar, spruce, hardwood and other timber respectively have been cut on the limits or areas covered by the proposed agreement and returned to the Department as so cut by the Pembroke Lumber Company in each of the years since the purchase thereof by them. Presented to the Legislature, April 2nd, 1915. Mr. *Bowman. Not Printed.*

No. 81 Statement on the distribution of the Revised and Sessional Statutes, up to 31st December, 1914. Presented to the Legislature, April 2nd, 1915. *Not Printed.*

ANNUAL REPORT

OF THE

Inspector of Division Courts

FOR THE

PROVINCE OF ONTARIO

FOR THE YEAR

1914

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed by L. K. CAMERON, Printer to the King's Most Excellent Majesty
1915

Printed by
WILLIAM BRIGGS,
29-37 Richmond Street West,
TORONTO

Toronto, March 1st, 1915.

To His Honour
Lieutenant-Colonel the Honourable John Strathearn Hendrie, C.V.O.,
Lieutenant-Governor of Ontario.

May it Please Your Honour:

The undersigned has the honor to present to Your Honour the Report of the Inspector of Division Courts, of the Province of Ontario, for the year ending 31st December, 1914.

Respectfully submitted,

I. B. Lucas,

Attorney-General.

Toronto, March 1st, 1915.

Sir,—I have the honor to submit herewith, to be presented to His Honour the Lieutenant-Governor, the Report of the Inspector of Division Courts, for the year ending 31st December, 1914.

I have the honor to be, Sir,

Your obedient servant,

J. B. MacDonald,

Inspector.

To the Honourable I. B. Lucas, K.C., M.P.P.,
Attorney-General, Toronto.

ANNUAL REPORT

OF THE

Inspector of Division Courts

FOR THE

Province of Ontario

FOR THE YEAR ENDING 31st DECEMBER, 1914.

TORONTO, March 1st, 1915.

To His Honour

LIEUTENANT-COLONEL THE HONOURABLE JOHN STRATHEARN HENDRIE, C.V.O.,
Lieutenant-Governor of Ontario.

MAY IT PLEASE YOUR HONOUR:

I have the honor to present the Annual Report of Division Courts for the Province of Ontario for the year ending 31st December, 1914, together with a list of officials, a description of the limits of the boundaries of the divisions in each county and district, and the Tariff of Fees as approved and adopted by the Board of County Judges.

The business transacted during 1914 shows a marked increase over the preceding year, in fact the largest volume of business that has ever been done.

The number of suits entered exclusive of transcripts of judgments, etc., was for 1914	78,507
as for 1913	63,675
an increase of	4,832
The amount of claims entered exclusive of transcripts of judgments, etc.	$2,721,193 46
as against (for 1913)	2,433,162 82
an increase of	$ 288,030 64

No changes have been made in the limits of Division during the year, but applications for the establishment of three new courts have been made, to be considered by the Division Court Board during the present year.

A continuous inspection of the offices is being made, and I wish to express my appreciation of the integrity and efficiency with which the officials of the Division Courts are discharging their duties, many times under very difficult conditions, and, considering the enormous amount of money passing through their hands, mostly in small sums, the result is very satisfactory.

The percentages payable by Clerks to the Honourable the Treasurer of the Province on excessive fees on income over exemptions amounted to $9,549.63, as against $4,030.84 for the previous year, being an increase of $5,418.79.

All of which is respectfully submitted.

I have the honor to be,
Your Honour's obedient servant.

J. B. MACDONALD,
Inspector.

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Algoma	1	922	40,304 97	38	2,842 45	7	1,058 68	16,438 92	16,391 01	1,106 59	870
	2	55	3,501 33	3	223 45	2	.....	653 43	653 43	.....	44
	3	98	3,638 17	11	612 60	6	67 37	1,670 65	1,584 57	86 08	92
	6	52	2,524 54	14	778 58	.....	39 57	1,813 27	1,842 84	10 00	48
	7	164	5,033 57	2	137 43	5	237 38	2,141 82	2,307 71	71 49	158
Brant	1	850	36,054 37	59	3,262 45	42	550 62	11,004 93	11,224 99	330 58	775
	2	95	2,502 00	8	313 68	1	.....	1,544 19	1,544 19	.....	93
	3	27	1,094 64	2	97 19	2	.....	574 87	574 87	.....	27
	4	49	2,488 87	6	735 31	6	2 00	1,535 45	1,497 45	38 00	43
	5	29	1,342 16	6	278 56	3	.....	622 84	622 84	.....	25
Bruce	1	97	4,699 12	8	623 51	1	.....	2,381 78	2,381 78	.....	97
	2	118	3,049 94	7	317 20	3	.....	2,953 16	2,945 66	7 50	104
	3	43	1,404 11	5	235 85	10	30 67	585 14	542 14	43 14	50
	4	47	2,211 84	7	591 35	4	.....	1,109 31	1,109 31	.....	41
	5	44	1,658 31	7	279 29	7	.....	1,259 98	1,259 96	.....	40
	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	7	51	2,175 09	4	191 12	2	.....	478 98	478 98	.....	46
	8	162	6,003 12	16	781 17	14	80 00	3,040 30	2,971 54	148 76	150
	9	53	1,374 02	6	520 55	.....	1 60	1,678 34	1,678 00	1 94	.....
	10	27	1,616 60	1	74 90	.....	26 12	185 28	212 30	.....	.....
	11	98	2,682 37	1	11 91	3	.....	2,322 27	2,322 27	.....	.....
	12	87	3,688 20	6	365 17	.....	.....	559 28	559 28	.....	.....
Carleton	1	2,920	134,819 30	53	3,362 74	544	959 88	26,358 66	25,491 49	1,827 25	2,702
	2	45	2,884 10	4	203 56	3	.....	1,935 93	1,935 93	.....	.....
	3	43	1,013 33	2	240 90	2	53 75	1,160 25	1,214 00	62 15	40
	4	28	1,606 93	1	126 72	.....	1 25	860 06	861 31	.....	23
	5	29	988 86	4	207 69	.....	.....	733 85	733 65	.....	1
	6	37	1,771 45	8	409 15	3	41 00	1,494 78	1,435 51	59 27	33
	7	472	12,421 14	28	2,160 09	26	210 31	3,812 12	3,891 07	131 36	462
Dufferin	1	184	8,340 14	8	970 80	7	8 83	3,071 76	3,071 76	8 83	163
	2	99	3,406 44	9	214 75	13	.....	1,065 37	1,065 37	.....	87
	3	15	793 00	2	59 61	2	.....	401 88	401 88	.....	13
	4	4	218 05	1	.....	.....	.....	56 50	56 50	.....	4
	5	42	1,906 68	3	84 45	1	.....	505 55	505 55	.....	39
Elgin[1]	1	286	9,091 22	33	1,910 97	25	63 83	1,879 39	4,904 39	36 83	189
	2	31	1,230 99	6	561 42	2	.....	671 16	871 85	.....	30
	3	1,001	32,037 77	16	856 87	115	73 87	14,135 06	14,202 02	6 91	946
	4	149	6,048 27	9	745 53	8	.....	2,374 25	2,298 75	75 50	131
Essex	1	53	1,513 86	1	76 02	18	41 60	515 93	494 65	21 28	51
	2	78	3,883 91	3	149 88	5	19 62	1,052 97	1,062 59	10 00	55
	3	67	3,450 49	8	453 18	14	.....	2,279 82	2,279 82	.....	61
	4	59	2,176 94	11	772 57	23	9 25	1,312 42	1,308 53	13 14	49
	5	187	8,284 41	12	527 70	22	83 34	3,876 44	3,879 27	80 50	166
	6	30	1,031 43	5	286 74	.....	12 75	357 14	326 29	30 85	26
	7	732	25,262 11	21	126 15	.....	652 25	13,707 65	13,658 80	48 85	272
	8	219	9,361 82	8	539 79	21	209 35	4,555 69	4,608 56	156 48	196
	9	61	1,924 85	6	308 93	4	54 23	1,659 17	1,690 32	23 03	64
	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

A.

to the 31st day of December, A.D. 1914 inclusive, showing:

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of Judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43 D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
101	2			101					7 38	2	10 00			2,036 90	720 67	
10				6										109 25	52 39	
6				25								1		201 38		
4				6						1	5 00			135 83	231 36	
6			1	34								1		349 00	263 20	
75	11	1	2	150	2	24 00		36 40		2	16 00	3		1,822 00	903 58	
2				28				2 05						209 45	170 45	
2				8				1 10						64 75	27 12	
6				9	2	23 00		2 49		1	10 00	1		142 30	41 09	
4				4				1 51		1	7 00			94 15	68 20	
6				57				3 93						387 24	276 21	
15				7				6 12						309 54	150 65	
2				7	1	6 00		2 71						157 25	77 21	
6				12				2 56				1		128 60	61 58	
3	1	5		9				1 69				2		117 79	113 17	
															38 54	
5				12				2 09				1		98 10	50 68	
11	2			58				5 88				4		389 57	322 12	
6				6				1 79		1	8 00			97 00		
3				4				1 41						62 20		
6				43				2 43						192 50	91 26	
14				16				3 59						173 25	85 00	
193	15		7	427				128 14	1,159 56	8	45 00	219	2	6,273 90	{ 2,489 98 { 2,810 06	4 50
9				5				3 36						173 50	122 93	
3				2										86 69	86 92	
5				5				1 97		1	5 00			37 05	69 78	
1				7				79						66 40	126 35	
4				3				1 90						116 95	82 25	
8				135				9 18				17		1,084 45	777 30	
20				42				8 01						492 00	272 44	
12	2			28	1	12 00	1	36				2		297 52	162 90	
2				7				98				1		40 75	47 51	
				18										10 42		
3				5				1 65						101 85	76 27	
20	1			76			1	8 45				4	1	776 40	373 34	
1	3			4	1	11 00		1 05						66 80	98 96	
55	2		1	258				29 05	31 04	1	5 00	36	2	2,155 20	1,574 39	
18	2			39				6 46						303 28	398 22	
2				13				1 13				2		116 70	104 72	
10				15				3 94		2	10 00			239 75	84 27	
6				7				3 15						206 15	155 21	
6			2	17				2 56				5		204 95	138 80	
14	1		2	30				7 77				3		390 20	285 35	
	1	1		4				81						84 65		
20			6	434	3	36 00	3	11 56						1,092 42	1,654 09	
20	2		1	54				9 62		1	5 00	3		550 20	325 75	
3	2			15				1 86						177 60	177 25	

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Frontenac	1	775	28,357 08	28	1,450 81	137	55 78	7,708 18	7,160 82	431 96	744
	2	18	582 75	3	.....	.....	54 96	163 55	192 70	25 81	18
	3	37	1,883 12	5	258 15	4	.....	1,034 60	1,034 60	.....	30
	4	83	3,213 19	7	90 63	5	30 85	1,553 09	1,553 09	.....	84
	5	.....	.....	.....	.....	....	.....	.....	.....	.....	.....
	6	68	2,996 48	7	335 09	7	1 00	1,633 22	1,590 20	43 02	65
	7	17	542 78	9	.....	2	.....	208 15	208 15	.....	.....
Grey	1	451	17,231 48	20	901 96	16	142 52	7,777 13	7,444 91	474 74	280
	2	61	2,712 36	16	867 11	3	41 63	1,274 91	1,296 14	20 40	4
	3	144	5,010 48	4	68 73	10	.....	1,580 46	1,537 86	42 60	147
	4	82	5,095 63	20	1,034 34	10	.....	1,160 51	1,146 06	14 45	72
	5	123	5,097 14	23	1,166 68	6	165 65	2 770 07	2,579 40	190 67	114
	6	47	1,553 15	5	420 86	2	1 00	925 65	924 65	1 00	43
	7	127	4,431 82	14	1,022 00	12	73 09	2,171 77	2,194 26	52 60	120
	8	69	4,346 22	4	150 73	.....	59 00	1,037 46	1,061 36	35 10	55
Haldimand	1	91	4,746 27	8	465 87	15	231 86	1,250 23	1,203 71	278 38	97
	2	68	2,003 61	5	129 66	7	22 52	1,259 40	1,219 22	62 70	47
	3	213	7,275 75	16	845 93	49	493 79	3,173 68	3,377 98	289 49	200
	4	120	5,607 00	8	440 00	8	237 41	3,039 51	3,128 06	148 96	104
	5	18	1,156 27	.....	.....	1	.....	419 00	419 00	.....	12
Haliburton	1	34	1,277 04	6	557 90	1	.....	769 99	769 99	.....	34
	2	67	2,843 61	2	90 52	.....	65 16	839 59	816 59	88 50	63
	3	43	2,057 07	3	399 23	4	.....	483 62	483 62	.....	37
	4	9	188 87	.....	.....	.....	.....	102 83	102 83	.....	9
Halton	1	158	4,947 51	21	1,424 58	23	10 50	3,070 04	3,062 07	19 47	130
	2	96	3,614 71	11	526 91	6	25 30	1,163 09	1,144 91	18 18	88
	3	73	2,960 16	7	198 57	7	269 48	1,518 62	1,733 63	54 74	76
	4	57	1,589 24	5	170 97	7	.....	735 47	703 72	13 50	41
	5	7	232 96	....	.....	2	.....	232 96	232 96	.....	8
	6	131	5,084 16	16	632 54	4	85 61	2,120 01	2,103 61	102 00	116
Hastings	1	580	17,326 62	22	1,055 58	31	846 86	9,465 25	9,941 16	371 05	384
	2	28	842 29	5	182 17	6	273 25	539 17	619 16	193 26	33
	3	8	267 19	.....	93 50	.....	.....	211 50	211 50	.....	.....
	4	100	4,289 35	13	598 08	4	69 76	3,151 95	3,16 81	58 90	77
	5	62	2,010 25	5	376 97	3	82 59	1,004 34	1,070 71	16 22	61
	6	114	4,583 27	12	735 12	2	.....	2,319 58	2,319 58	.....	108
	7	32	1,122 29	1	59 70	2	.....	.....	.....	.....	29
	9	277	9,416 65	13	670 69	39	9 77	4 965 54	4,803 06	172 25	257
	10	74	3,220 42	5	259 89	2	34 00	1,796 67	1,784 67	12 05	73
	11	74	2,245 09	5	267 11	2	187 96	1,193 08	1,268 01	113 03	71
	12	98	3,774 26	12	687 90	2	66 27	1,165 99	1,007 85	158 14	96
Huron	1	147	5,766 37	8	740 78	5	23 06	2,038 56	2,008 45	53 17	134
	2	88	3,527 50	8	753 88	4	86 92	1,561 49	1,587 46	60 95	47
	3	47	2,357 06	7	423 59	1	.....	1,520 16	1,520 06	.....	42
	4	33	108 69	9	596 30	1	10 00	930 96	929 06	10 96	30
	5	42	1,309 52	1	43 47	6	29 30	739 63	747 58	21 35	41
	6	18	749 50	5	255 65	.....	.....	664 94	658 02	6 32	17
	7	9	330 74	1	198 52	1	.....	187 85	187 85	.....	.....
	8	134	5,566 61	22	148 74	11	14 70	1,772 89	1,787 59	.....	112
	9	63	1,846 02	4	326 07	7	.....	958 36	938 02	19 54	62
	10	25	867 16	6	260 43	2	.....	522 70	522 70	.....	22
	11	11	986 6	5	160 84	1	10 10	646 85	631 85	25 10	6
	12	28	967 98	7	453 20	1	.....	199 94	199 94	.....	25

A.—Continued.

to the 31st day of December, A.D. 1914, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
31				202								3		1,716 40	72 46	
															1,020 21	
				5				39						29 55		
9				6				2 54						107 81	65 09	
6				25				2 97						194 22	125 64	
															40 97	
3				5				2 55						207 35	101 35	
															5 40	
				2				39						40 16	100 16	
40				131	3	35 00		17 24		1	10 00	6		1,236 91	871 84	
9				13				3 18				1		190 07	202 36	
4	5			41				3 78				2		343 70	159 45	
8	1		1	20				4 24						392 44	318 53	
9	1		1	21	2	28 50		5 36						350 70	385 85	
4				17	1	12 60		2 12						101 48	175 00	
9				33				4 23						276 20	194 23	
10	1			14	1	12 00		3 79						194 85	138 00	
14	8			6	2	23 00		4 13				6		292 00	117 08	
4			1	17				1 99				4		153 60	82 84	
12			1	53	2	23 00		6 76				25		517 15	340 15	
8				21	2	23 00		5 39				2		283 30	267 20	
5				3				1 45						53 93	37 02	
				8				96						84 54	102 02	
4				11				2 65						176 31	60 05	
4	1			5				2 27				1		91 37	80 80	
				3				12						18 05	9 40	
7				33				4 70				2		410 95	160 57	
5				21				3 39						181 10		
4				18				2 35						186 96	96 09	
3				13				1 35						150 10	62 25	
1				2				43						20 08		
15				41				6 76						331 68	246 55	
21	9			169	4	75 20		15 00		2	15 00	4		1,464 15	872 25	
2				9				83				1		109 64		
								24						16 20		
8	1			13				4 16				1		256 90	167 71	
4	2			23	1	9 00		2 02		1	10 00			141 08	142 99	
6				23				3 45						239 44	248 01	
3				9				1 08						58 40	*15 55	
17	3			82				8 36		1	10 00	2		863 07	528 75	
5				18				3 17						158 53	125 73	
5				29				2 36				2		124 40	280 80	
2				24				3 08				1		227 80	194 19	
11	1			41	1	18 00	1	5 35		1	10 00			371 32	156 65	
10				31				3 91		1	10 00			173 85	103 00	
5				4				2 45						127 40	98 18	
1				2				1 25						93 17	68 90	
1				12				94				2		109 85	87 24	
1				2				64						41 00	75 57	
								24						18 90	11 95	
14	2			35				6 34				3		330 78	235 76	
1				20				1 27				1		101 75	147 37	
1				8				78						86 38	77 90	
5	1	1		11				1 40						36 87	58 80	
3				4				1 04						81 28	50 95	

* Part of year only.

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Kenora	1	306	12,772 39	3	113 48	9	1,871 35	5,924 63	7,052 82	743 16	276
	2	9	630 07	1	101 71	1	.....	386 15	386 15	.....	8
	3	71	3,254 04	2	15 75	5	.....	1,556 94	1,549 44	7 50	69
	4	56	2,178 59	2	52 09	.....	.....	1,634 84	1,235 49	635 06	53
Kent	1	636	30,181 00	36	1,678 18	112	417 52	10,718 18	10,091 76	1,043 94	576
	2	172	6,780 77	19	981 91	16	133 33	3,404 20	3,466 85	70 68	153
	3	108	2,854 51	1	24 91	11	14 17	1,547 21	1,518 56	42 82	113
	4	102	3,796 57	8	534 41	17	.....	2,480 34	2,480 34	.....	93
	5	240	7,790 90	18	936 48	11	201 99	4,070 04	3,885 97	386 06	230
	6	75	2,955 23	6	376 82	4	47 20	1,339 19	1,322 16	17 03	78
	7	185	8,777 76	2	1,327 43	9	46 02	6,107 13	6,002 59	150 56	173
Lambton	1	822	24,050 20	33	1,933 38	71	498 18	12,641 06	12,920 19	216 05	778
	2	80	4 338 88	6	161 71	1	10 23	2,310 29	2,292 08	28 44	53
	3	58	1,824 26	23	957 52	7	.....	1,495 89	1,495 89	.....	54
	4	38	1,208 01	12	568 11	6	.....	619 03	619 03	.....	35
	5	85	2,738 47	4	168 03	2	.....	1,245 91	1,245 91	.....	81
	6	14	531 70	1	35 38	2	.....	213 66	213 66	.....	14
	7	Vacant	.....	.....	.....	.....	.....	.....	.....	.....	.....
	8	156	4,860 33	15	592 86	17	15 68	2,165 01	2,161 76	3 25	150
	9	45	1,500 29	5	246 58	1	98 40	1,009 65	999 45	108 56	40
Lanark	1	296	9,403 12	10	699 62	14	211 18	3,879 45	4,063 59	27 04	273
	2	49	2,178 61	4	305 79	5	43 04	1,211 51	1,254 59	4 00	44
	3	172	5,782 40	7	499 65	44	.....	1,495 18	1,459 18	.....	205
	4	332	10,220 77	15	956 97	24	432 07	3,851 55	4,112 53	171 09	320
	5	74	2,255 12	4	171 66	3	.....	724 93	724 93	.....	70
Leeds and Grenville	1	845	20,504 77	13	422 30	23	18 26	9,876 73	9,885 90	9 09	804
	2	103	3,041 47	8	369 65	14	311 80	1,643 54	1,916 07	38 27	98
	3	143	4,469 08	6	266 28	5	72 64	2,123 93	2,013 14	183 43	138
	4	77	2,785 37	3	53 34	8	94 28	1,798 42	1,792 70	100 31	71
	5	56	1,809 77	2	38 53	.....	.....	844 55	844 85	.....	54
	6	100	2,945 52	5	478 47	11	14 30	1,786 66	1 786 66	.....	97
	7	19	1,160 51	.....	.....	.....	54 32	453 74	482 50	28 76	15
	8	98	3,841 13	3	156 08	8	8 00	1,119 79	1,127 79	.....	88
	9	49	2,833 61	2	215 15	3	.....	1,783 49	1,783 49	.....	38
	10	26	1,544 65	3	154 88	1	23 28	840 26	803 54	60 00	20
	11	17	652 05	.....	.....	.....	.....	431 46	431 45	.....	16
	12	30	1,233 32	1	47 58	.....	.....	586 12	586 12	.....	27
Lennox and Addington	1	179	6,023 62	4	334 66	36	53 73	2,998 20	2,915 53	136 40	170
	2	19	469 49	1	17 00	1	.....	144 78	149 78	10 00	18
	3	6	286 75	1	11 19	.....	.....	244 45	244 45	.....	4
	4	21	456 28	3	199 03	.....	.....	329 57	279 59	56 00	21
	5	33	1,303 67	2	.....	4	.....	707 57	698 92	5 00	38
	6	13	179 31	.....	.....	.....	.....	126 82	112 41	14 41	.....
	7	41	1,380 76	1	15 64	.....	.....	689 02	759 02	.....	39
	8	43	1,356 39	.....	.....	2	.....	700 20	687 98	41 69	43
	9	15	465 16	.....	.....	.....	.....	508 73	508 73	.....	15

*Part of year only.

A—Continued.

to the 31st day of December, A.D. 1914, inclusive, showing:

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
30			1	50										812 30		78 78
1														29 00	32 55	
4				10										107 85	115 70	
3														113 40	80 00	
15				86			1	31 40		3	30 00	40	3	1,706 45	409 33 425 89	9 00
18	4			46	1	12 00		7 42				4		391 95	328 50	
5				43				2 82				2	1	200 80	115 70	12 17
7	1			32	2	12 00		1 80				5		226 75	237 33	
10	2		3	57				6 76				7		589 75	409 90	
4	1			19				2 85						198 28	168 65	
25	3			39				9 21						468 10		23
38	6			292				20 03		6	30 00	23		1,637 20	764 75	
14				14				4 49						177 25	140 73	
4				15				1 72				1		177 65	185 10	
3	1			5				1 16				3		109 60	147 04	
4				20				2 23						187 00	99 02	
2				2				77						36 99	30 06	
															122 16	
6	1		1	39	2	20 00		4 05				4		343 00		
4				13				1 76						94 15	130 46	
23	5			96				10 19				10		780 05	195 27 397 26	
5				12				2 24				2		102 29	202 87	
11				55				5 05				6		418 85	211 77	
12				72				8 77				1		793 25	399 76	
4	1			26				2 05						163 65	128 62	
30	9			393				18 04		2	10 00	1		1,564 95	377 61 386 82	
5	2			35				3 38				2		191 30	151 63	
5	2			37				3 53		1	5 00	1		353 56	248 39	
8				27				3 78						188 90	186 26	
2				13				1 46				1		117 35	60 22	
3				33				2 28				1		280 15	320 99	
4				2				1 45						55 69	64 79	
10	2			17				4 21						271 35	34 60	
11				10				3 59		1	5 00	6	1	128 60	231 73	
4				1				2 53						63 24	119 00	
1				5				61						50 46	44 00	
3				7				1 32						75 68	97 44	
9	4			64				5 29		1	5 00	6	1	461 80	319 34	
1				10				55						50 77	33 39	
1								31						11 35	11 65	
	1			5				33						60 05		
7				9				1 51				1	1	71 32	60 23	
				5				6						20 02	*18 99	
2				8				1 22						107 60	74 98	
				9				90						84 91	77 67	
				2										33 75	15 30	

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Lincoln.....	1	69	2,889 31	4	271 16	1	167 76	2,024 86	2,032 62	160 00	59
	2	701	29,371 93	44	3,203 97	51	406 11	11,890 21	11,990 57	306 05	617
	3	61	3,149 57	10	855 79	13	9 03	1,789 80	1,792 80	6 03	53
	4	144	3,400 32	14	798 24	13	.....	2,512 01	2,512 01	.....	138
	5	234	9,999 72	27	1,508 28	28	55 26	3,825 66	3,508 12	372 40	214
Manitoulin	1	39	1,891 50	13	779 41	4	242 72	758 50	836 22	165 00	35
	2	70	1,970 70	1	102 44	11	.....	823 84	581 94	241 90	68
	3	5	62 55	6	2,054 85	.....	.....	102 35	102 35	83 80	5
Middlesex.....	1	2,136	80,764 83	62	3,468 40	57	497 97	28,235 54	28,007 66	725 85	1,931
	2	89	3,055 91	3	189 08	1	.....	1,950 13	1,950 13	.....	41
	3	82	2,705 40	9	368 97	1	19 14	1,945 28	1,891 94	72 48	78
	4	50	2,092 72	8	434 99	1	.....	1,045 63	1,028 67	17 00	49
	5	74	3,794 67	2	447 63	10	96 13	1,939 86	1,895 90	140 09	64
	6	64	3,428 08	22	1,197 85	1	54 00	2,207 59	2,207 59	54 00	56
	7	27	1,128 39	7	379 46	2	38 32	402 38	416 85	23 85	24
	8	13	433 62	6	247 43	3	19 75	195 57	210 32	5 00	12
	9	522	11,018 07	11	361 57	85	236 97	3,756 59	3,433 63	323 06	275
Muskoka.....	1	146	7,814 07	8	297 55	31	159 63	2,078 53	2,020 34	217 82	132
	2	111	5,096 89	15	1,024 25	6	124 41	3,487 39	3,517 37	94 43	102
	3	89	1,880 46	16	81 98	15	61 25	1,291 82	1,169 25	122 59	59
	4	22	1,151 63	13	126 34	1	5 50	149 01	149 01	.....	2
Nipissing	1	163	6,209 45	10	625 50	17	40 47	3,222 54	3,110 86	152 15	149
	2	74	2,722 34	6	384 55	.....	40 00	2,721 57	2,696 72	24 85	72
	3	817	36,671 56	30	2,070 71	57	45 39	14,986 01	14,936 56	91 84	775
	5	22	940 36	.....	.....	.....	.....	377 59	377 59	.....	21
Norfolk.....	1	280	9,520 56	12	463 37	87	303 04	3,840 95	3,647 23	193 72	260
	2	40	1,153 25	8	514 62	6	6 00	228 68	229 68	5 00	42
	3	8	275 11	3	308 84	....	.....	194 27	194 27	.....	8
	4	35	1,537 33	12	499 42	8	49 55	1,052 22	1,051 76	50 01	33
	5	11	135 77	8	400 04	4	.....	670 20	670 20	.....	.....
	6	136	4,711 28	2	179 81	15	.....	2,637 47	2,637 47	.....	127
	7	24	762 50	17	1,079 69	3	70 13	485 23	522 80	32 56	23
	8	42	1,482 15	4	128 75	4	.....	748 98	748 98	.....	45
Northumberland and Durham..	1	134	5,384 21	3	170 55	1	242 22	1,856 27	2,022 88	75 61	123
	2	37	1,429 12	4	149 21	2	46 64	694 65	796 86	29 43	32
	3	175	5,511 26	10	490 25	3	38 57	2,496 82	2,419 02	116 37	171
	4	30	1,874 21	5	284 55	3	88 21	835 09	842 59	80 71	23
	5	237	7,937 46	5	112 21	31	134 39	3,635 27	3,726 00	42 91	257
	6	62	1,840 10	1	45 50	3	.....	631 04	625 34	5 70	64
	7	143	4,445 09	6	324 51	13	215 66	2,208 76	2,385 91	38 51	137
	8	99	4,224 72	6	448 99	5	17 36	1,405 65	1,328 01	95 00	94
	9	102	3,329 08	6	342 60	12	.....	1,901 86	1,901 86	.....	97
	10	55	1,151 69	13	893 56	6	.....	1,047 88	1,047 88	.....	53
	11	218	6,275 18	13	611 01	29	.....	2,551 63	2,461 42	90 21	205

* Part of year only.

A.—Continued.

to the 31st day of December, A.D. 1914, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of Jury Trials by Jurors called in pursuance of Section 142 D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's Returns of Emoluments.	Bailiff's Returns of Emoluments.	Unclaimed moneys in pursuance of section 43 D.C.A.
						$ c.		$ c.	$ c.					$ c.	$ c.	
5				15				2 54						161 70	89 38	
51	8	4	1	133				28 05		3	18 00	5	1	1,711 80	982 62	11 60
8				10				3 29		2	10 00	2		198 10	224 80	
5	1			37				3 84				1		354 30	234 47	
21				51				10 61		1	5 00	1		649 69	327 91	
4				4	1	6 00						1		126 65	173 98	
2				28										143 50	119 19	
3				1						1	4 00			29 50	18 10	
184			2	569				82 16	608 88	6	40 00	6	1	4,529 60	1,953 45	2 97
1				22				1 90						152 88	113 59	
5	1			25				2 48						160 97	115 47	
2								1 73						166 83	150 25	
10	9			9				4 06				2		190 75	196 20	
8				5				3 25				1		194 20	117 61	
6								1 65						64 92	68 25	
1	1			3				43						32 01	49 68	
8				239				6 95				2		1,018 32	449 37	
14				6								1		560 47	262 52	
9	2			1						2	20 00	1		318 90	273 69	
13				17										248 65	191 50	
				2										56 40		
12				28										409 20	375 73 35 14	448
2				9										137 82	140 00	
42	1			99					61 43	4	14 00	9		2,307 15	1,198 32	
1				1										80 04		
15				97	3	33 00		8 52		2	10 00	10		585 05	398 19	
2	1		1	10				1 75				1		83 80	89 69	
				8				15						25 62		
2				7				1 31						106 50		32 13
				1				27						45 90	51 93	
9	1			39	1	12 00		4 44				1		298 60	328 25	
1				7				61				1		104 45	96 82	
2				16	1	13 00		1 34				1		84 30	42 35	
11	1			25	1	11 00		5 18						375 92	182 75	
5				8				1 76						93 25	108 18	3 95
5	1			57				4 54		1	5 00			383 05	221 44	
7				2	2	23 85		2 41						82 35	137 82	
16	1		1	72				18 90		1	7 42	5		485 85	300 52	
1	3			13	1	13 50		1 51						126 98	137 77	
6				38				3 99		1	5 00	3		325 10	198 30	
16				16				4 01		1	6 00	1		270 49	142 46	
5	3			22				2 75						248 84	172 78	
2				16	1	15 40		1 31		4	2 00	2		178 31	121 34	
11				74	1	13 15		5 73		3	15 00	5	1	479 16		

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Ontario.....	1	282	9,058 34	29	1,143 99	8	42 09	2,394 75	2,380 75	14 00	267
	2	54	1,878 56	5	371 74	2	.....	950 40	950 40	.....	56
	3	41	2,107 17	2	52 15	2	.....	950 17	828 57	121 60	43
	4	89	4,258 69	11	469 47	7	216 69	2,115 96	1,856 19	376 46	80
	5	86	2,347 70	4	321 00	5	.....	1,016 84	878 63	138 21	81
	6	33	2 092 80	3	99 75	.....	.....	704 92	704 92	.....	29
	7	23	1,299 90	3	130 22	2	69 31	324 81	290 40	96 72	21
Oxford.....	1	815	31,575 20	32	1,549 62	183	88 37	20,119 01	20,181 46	25 92	86
	2	68	1,817 51	14	738 19	12	50 37	1,726 17	1,674 81	101 73	77
	3	31	787 90	1	10 77	.....	.....	595 66	571 66	24 00	31
	4	147	6,378 01	11	301 50	19	380 10	3,106 98	3,175 26	310 82	151
	5	234	7,510 73	14	945 54	39	36 71	2,970 76	2,864 42	105 47	225
	6	274	9,153 03	13	1,027 17	31	152 63	2,823 28	2,975 91	.....	257
	7	26	579 74	3	110 63	1	5 10	583 58	583 58	5 10	26
Parry Sound....	1	168	7,248 24	8	394 33	6	165 12	3,456 84	3,115 19	526 98	149
	2	17	1,052 56	3	138 61	2	.....	285 29	178 29	107 00	17
	3	Vacant									
	4	106	4,446 61	5	241 59	1	.....	2 688 02	2,658 02	30 00	90
	5	8	362 00	2	27 29	1	.....	220 62	220 62	.....	8
	6	75	3,789 65	6	427 48	1	10 07	1,008 83	1,008 83	5 07	67
	7	88	3,091 77	1	9 50	12	.....	1,053 56	1,053 56	.....	85
Peel.....	1	113	5,169 68	12	629 80	9	.....	1,864 71	1,864 71	.....	98
	2	58	2,695 50	20	1,714 79	3	22 97	1,209 93	1,230 90	.....	50
	3	39	2,240 21	12	352 09	1	.....	1,451 34	1,451 34	.....	36
	4	32	1,639 74	3	151 12	.....	.....	693 39	693 39	.....	31
Perth	1	584	20,351 10	40	2,749 74	105	92 84	8,263 71	8,342 40	14 15	532
	2	61	3,328 80	9	603 35	20	.....	1,364 84	1,364 84	.....	51
	3	197	7,814 72	8	412 03	17	.....	3,631 08	3,631 08	.....	185
	4	9	181 31	4	382 09	2	.....	215 34	206 94	8 40	.....
	5	43	1,515 68	6	303 13	4	.....	853 64	853 64	.....	54
	6	216	8,702 56	17	665 20	.....	.....	4,980 38	4,980 38	.....	192
Peterborough ..	1	558	23,357 67	29	1 510 83	74	62 40	9,713 95	9,568 80	145 15	509
	2	22	946 88	.....	.....	.....	53 37	395 29	395 29	53 37	19
	3	50	2,359 86	1	44 77	6	40 93	1,245 63	1,246 80	39 76	46
	4	7	161 92	1	30 25	1	.....	40 44	40 44	.....	8
	5	132	4,687 96	6	337 42	3	30 00	2,667 97	2,704 97	3 00	91
	6	16	638 38	1	10 46	2	.....	486 52	486 52	.....	13
Prescott and Russell.....	1	34	1,135 71	.....	.....	4	.....	126 79	120 79	6 79	31
	2	57	2,341 32	1	40 66	.....	.....	839 75	839 75	.....	53
	3	29	1,204 79	.....	.....	2	17 65	694 35	678 10	33 90	27
	4	133	4,446 78	3	216 78	8	.....	1,611 52	1,611 52	.....	126
	5	26	1,127 00	3	.....	1	37 23	404 49	404 49	37 23	25
	6	108	4,006 86	18	631 30	11	.....	2,159 77	2,159 77	.....	101
	7	243	6,101 79	.....	.....	46	.....	2,452 54	2,452 54	.....	279
	8	32	1,180 82	.....	.....	.....	.....	361 91	361 91	.....	31
	9	79	2,952 60	.....	.....	1	.....	1,511 84	1,511 84	.....	78
	10	179	7,013 02	.....	.....	16	48 36	2,611 89	2,556 43	55 46	142
	11	109	5,018 58	.....	.....	3	.....	1,784 17	1,676 17	108 00	95
Prince Edward..	1	347	11,056 31	3	104 90	116	254 10	2,672 19	2,769 42	158 87	447
	2	8	298 68	1	.....	.....	.....	133 70	133 70	.....	8
	3	4	148 00	1	59 29	.....	.....	179 77	179 77	.....	4
	4	6	173 61	7	561 94	2	.....	245 86	245 86	.....	6
	5	30	683 16	1	7 64	3	12 43	452 06	464 49	.....	30
	6	28	851 90	1	31 13	.....	2 00	267 92	255 97	11 95	26
	7	5	202 88	5	178 28	2	.....	264 19	250 54	13 65	5
	8	2	88 00	..	.....	.....	.....	15 00	15 00	.....	1

A.—Continued.

to the 31st day of December, A.D. 1914, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of Jury Trials by Jurors called in pursuance of Section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of Section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	
15	.....	.....	1	53	2	12 00	....	8 99	.....	.....	.....	2	....	493 00	576 97	....
5	2	.....	1	14	1	10 00	....	2 33	...	.....	.....	.....	....	136 48	110 82	....
5	.....	.....	.....	1	.....	.....	....	2 21	.....	.....	.....	2	....	111 90	101 00	....
9	.....	.....	.....	18	.....	.....	....	4 10	.....	1	5 00	.....	....	232 56	163 16	....
2	1	.....	.....	23	.....	.....	....	1 88	.....	.....	.....	2	....	234 74	232 23	....
4	1	.....	.....	2	1	12 00	....	2 02	.....	.....	.....	.....	....	79 22	45 85	....
2	.....	.....	.....	2	.....	.....	....	1 16	.....	.....	.....	.....	....	53 30	41 62	....
82	.....	.....	1	224	1	12 50	....	32 66	.....	4	40 00	16	....	1,745 04	1,488 09	....
3	.....	.....	.....	15	1	12 00	....	2 01	.....	1	5 00	.....	....	188 20	212 45	....
.....	24	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	....	71 85	125 00	....
15	1	.....	.....	24	2	28 19	....	6 51	.....	.....	.....	4	....	439 20	359 85	....
12	1	.....	.....	89	3	38 60	....	6 29	.....	1	10 00	11	1	590 35	307 93	....
15	.....	.....	.....	90	1	12 00	....	8 24	.....	3	30 00	7	....	485 55	401 87	....
.....	...	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	....	55 60	46 73	....
8	4	.....	.....	18	.....	.....	....	.....	.....	.....	.....	.....	....	329 15	168 88	....
2	.....	.....	.....	1	.....	.....	....	.....	.....	.....	.....	.....	....	59 00	94 86	....
.....	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	....	.....	26 70	....
4	.....	.....	.....	12	.....	.....	....	.....	.....	.....	.....	.....	....	206 15	.....	....
1	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	....	19 37	31 05	....
9	.....	.....	.....	10	.....	.....	....	.....	.....	1	2 00	.....	....	207 45	204 77	....
3	.....	.....	.....	14	.....	.....	....	.....	.....	.....	.....	.....	....	218 00	148 14	....
15	.....	.....	.....	28	.....	.....	....	5 95	.....	.....	.....	1	....	306 71	162 09	....
8	.....	.....	.....	5	.....	.....	....	3 11	.....	.....	.....	.....	....	183 88	158 71	....
2	.....	.....	.....	8	.....	.....	....	2 23	.....	.....	.....	.....	....	106 03	271 48	....
1	.....	.....	.....	3	.....	.....	....	1 15	.....	.....	.....	.....	....	80 71	61 00	....
48	.....	.....	.....	206	1	17 10	....	21 19	.....	9	50 00	27	2	4,531 05	915 84	....
9	.....	.....	.....	8	.....	.....	....	3 42	.....	1	5 00	6	....	244 82	181 38	....
12	2	2	.....	63	.....	.....	....	7 50	.....	.....	.....	3	....	415 35	271 48	....
.....	.....	.....	.....	4	.....	.....	....	.....	.....	.....	.....	.....	....	35 65	49 42	....
50	.....	.....	.....	18	.....	.....	....	2 44	.....	.....	.....	.....	....	104 20	81 48	....
24	.....	.....	.....	56	.....	.....	....	9 03	.....	.....	.....	8	....	492 18	304 51	....
39	.....	.....	.....	89	4	62 00	....	22 28	.....	.....	.....	23	....	1,072 96	782 70	....
2	.....	.....	.....	4	.....	.....	....	95	.....	.....	.....	.....	....	50 60	53 37	....
4	.....	.....	.....	9	.....	.....	....	2 11	.....	.....	.....	...	....	139 25	88 89	....
.....	.....	.....	.....	4	.....	.....	....	15	.....	.....	.....	.....	....	19 84	.....	....
8	.....	.....	2	31	.....	12 00	....	4 37	.....	.....	.....	.....	....	277 45	209 19	....
3	.....	.....	.....	3	.....	.....	....	1 02	.....	.....	.....	1	....	27 54	19 90	....
2	.....	.....	.....	9	.....	.....	....	1 17	.....	.....	.....	.....	....	67 48	51 17	....
4	.....	.....	.....	8	.....	.....	....	2 35	.....	.....	.....	.....	....	102 89	73 94	....
4	.....	.....	.....	9	.....	.....	....	1 45	.....	.....	.....	1	....	68 20	70 64	....
6	.....	.....	.....	36	.....	.....	....	3 85	.....	1	5 00	.....	....	341 73	202 91	....
1	.....	.....	.....	1	.....	.....	....	1 31	.....	.....	.....	.....	....	66 93	.....	....
7	.....	.....	.....	25	.....	.....	....	3 79	.....	.....	.....	.....	....	265 85	177 57	....
10	.....	.....	.....	90	.....	.....	....	5 80	.....	.....	.....	11	....	492 50	235 45	....
1	.....	.....	.....	4	.....	.....	....	1 03	.....	.....	.....	.....	....	75 36	91 00	....
1	2	.....	.....	9	.....	.....	....	2 23	.....	1	10 00	1	....	218 05	100 77	....
12	.....	.....	.....	25	.....	.....	....	7 03	.....	.....	.....	.....	....	485 90	252 25	....
14	2	.....	.....	.....	.....	.....	....	5 75	.....	2	5 00	.....	....	251 21	201 40	...
9	.....	.....	.....	204	.....	.....	....	4 51	.....	.....	.....	1	....	c90 40	422 55	....
.....	.....	.....	.....	2	.....	.....	....	15	.....	.....	.....	1	....	30 97	31 18	....
.....	.....	.....	.....	.....	.....	.....	....	06	.....	.....	.....	.....	....	11 65	.....	....
.....	.....	.....	.....	2	.....	.....	....	12	.....	.....	.....	1	....	29 56	30 72	....
1	.....	.....	.....	10	.....	.....	....	61	.....	.....	.....	1	....	77 03	51 74	....
2	.....	.....	.....	12	.....	.....	....	58	.....	.....	.....	1	....	54 58	22 44	....
.....	.....	.....	.....	1	.....	.....	....	15	.....	.....	.....	.....	....	24 99	20 94	....
.....	.....	.....	.....	.....	.....	.....	....	6	.....	.....	.....	.....	....	4 18	1 30	....

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Rainy River....	1	267	11,422 34	18	1,234 15	1	878 53	7,003 83	7,730 40	151 94	253
	2	Vacant									
	3	90	4,557 35	7	547 48	1	192 75	1,759 23	1,585 23	366 75	85
Renfrew.....	1	252	9,510 58	5	189 09	11	226 32	2,185 96	2,317 16	95 12	238
	2	15	514 74	1	39 66	1	.....	107 59	76 42	31 17	14
	3	243	8,103 49	17	1,011 48	5	28 70	3,425 79	3,276 37	178 12	237
	4	228	6,510 70	8	442 08	11	238 39	3,476 32	3,509 86	210 32	202
	5	55	2,871 92	4	.....	4	.....	.....	.....	.....	50
	6	66	2,350 22	4	175 71	2	98 22	1,186 92	1,225 25	59 89	61
	7	126	4,564 00	1	.....	5	23 30	2,646 32	2,624 82	21 50	118
Simcoe	1	541	21,698 14	13	1,374 08	23	69 87	10,914 09	10,923 21	60 75	504
	2	94	3,352 24	10	638 04	22	178 32	1,792 36	1,847 68	125 78	105
	3	57	2,392 33	12	1,162 13	7	172 35	1,721 04	1,890 39	3 00	28
	4	154	871 55	18	390 63	5	157 32	2,933 77	2,716 95	147 82	136
	5	48	1,715 04	6	308 55	9	32 63	944 78	956 26	21 15	44
	6	391	12,729 98	13	746 51	64	218 99	3,785 90	3,566 45	437 44	434
	7	57	2,636 53	7	377 07	3	.....	1,204 43	1,204 43	.....	51
	8	122	5,642 98	15	951 47	13	135 93	2,072 82	2,161 75	47 00	111
	9	585	15,311 14	12	801 08	44	222 03	8,588 75	8,427 50	353 28	566
	10	118	4,139 62	12	645 98	24	69 92	2,177 81	2,247 73	.....	109
Stormont Dundas and Glengarry	1	88	5,065 69	10	444 73	9	.....	2,429 77	2,429 77	.....	76
	2	187	6,179 70	7	.....	18	30 91	724 91	513 00	211 91	192
	3	349	11,975 85	14	657 05	123	189 47	3,920 46	4,119 93	17 00	330
	4	61	2,280 00	5	213 27	4	.....	1,169 38	1,143 38	26 00	60
	5	102	4,021 21	13	499 40	22	171 07	1,716 01	1,523 40	363 68	94
	6	46	3,042 02	3	160 78	3	.....	480 06	480 06	.....	46
	7	50	1,581 34	6	511 64	2	40 75	1,118 40	1,134 40	24 75	49
	8	92	3,597 03	10	623 49	25	43 21	2,224 17	2,267 41	.....	85
	9	75	2,534 90	3	101 08	1	.....	1,797 25	1,797 25	.....	66
	10	144	6,123 34	15	1,287 86	12	191 11	3,833 06	3,603 75	420 42	126
	11	34	1,455 93	5	638 14	11	10 00	597 25	607 25	.....	34
	12	42	2,294 96	6	356 60	1	5 29	992 16	997 45	.....	35
Sudbury	1	1,537	66,941 88	53	3,242 74	31	2,455 10	32,172 30	31,488 45	3,138 95	1,352
	2	95	4 868 13	25	2,064 04	3	70 70	2,677 85	2,720 34	28 21	83
	3	140	4,972 56	20	275 96	2	146 90	2,154 96	2,057 81	244 05	128
	4	60	3,450 39	3	173 91	5	.....	1,122 15	1,122 15	.....	.....
Temiskaming...	1	950	46,535 67	54	4,307 06	76	641 12	20,914 37	20,683 82	871 67	874
	2	508	27,025 33	19	1,204 53	84	116 25	8,017 52	7,853 78	279 99	370
	3	211	8,462 66	50	2,094 56	9	13 00	6,333 28	6,332 28	14 00	138
	4	275	8,432 07	7	476 32	2	.....	2,764 26	2,764 26	.....	260
	5	907	27,525 45	19	1 357 75	6	846 95	17,275 02	17,174 89	947 08	855
	6	416	22,796 09	30	2,105 13	9	363 83	9,626 05	9,174 13	815 75	360
Thunder Bay ...	1	1,142	59,434 71	29	1,397 91	57	366 06	19,735 77	19,298 37	437 40	865
	3	1,305	70,831 09	46	3,738 70	55	2,399 42	23,104 64	24,294 82	1,209 24	1,091

A.—Continued.

to the 31st day of December, A.D. 1914, inclusive, etc.—Continued.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $50.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $50.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of section 43, D.C.A.
						$ c.		$ c.	$ c.		$ c.			$ c.	$ c.	$ c.
17	.....	.....	3	34	.....	.....	.....	.....	.....	.....	.....	.....	.....	693 95	.....	.....
5	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	228 40	.....	.....
16	.....	.....	.....	45	.....	.....	.....	8 04	.....	2	10 00	1	.....	452 13	206 74	.....
1	.....	.....	.....	3	.....	.....	.....	43	.....	.....	.....	.....	.....	33 25	.....	.....
9	.....	.....	.....	62	.....	.....	.....	6 46	.....	.....	.....	.....	.....	513 50	462 60	.....
7	.....	.....	.....	53	.....	.....	.....	5 66	.....	.....	.....	.....	.....	485 95	185 25	.....
...	1	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	196 23	.....
5	4	.....	.....	9	.....	.....	.....	2 42	.....	.....	.....	.....	.....	146 11	.....	.....
7	53	.....	.....	29	.....	.....	.....	4 48	.....	.....	.....	1	.....	298 21	330 20	.....
32	1	.....	.....	99	1	12 20	.....	20 35	.....	1	10 00	6	.....	1,417 10	446 36	.....
3	.....	.....	.....	29	.....	.....	.....	2 69	.....	1	5 00	3	.....	275 80	215 85	.....
7	.....	.....	.....	10	.....	.....	.....	2 74	.....	.....	.....	2	1	169 90	.....	.....
12	.....	.....	.....	23	.....	.....	.....	8 27	.....	.....	.....	.....	.....	429 95	316 32	.....
4	.....	.....	.....	7	.....	.....	.....	1 81	.....	1	5 00	.....	.....	117 75	211 48	.....
21	5	.....	.....	82	2	18 00	.....	11 29	.....	.....	.....	18	.....	955 93	388 80	.....
6	.....	.....	.....	6	1	13 00	.....	3 14	.....	.....	.....	1	.....	155 40	211 91	.....
12	.....	.....	.....	27	1	12 70	.....	6 15	.....	1	10 00	3	.....	304 40	914 09	.....
19	1	.....	.....	246	.....	.....	.....	13 43	.....	.....	.....	29	.....	1,318 15	1,108 62	.....
8	.....	.....	.....	34	.....	.....	.....	4 17	.....	.....	.....	3	.....	294 70	212 09	.....
12	.....	.....	.....	9	.....	.....	.....	5 31	.....	1	5 00	2	.....	186 20	215 36	.....
5	.....	.....	1	37	.....	.....	.....	7 67	.....	.....	.....	2	.....	471 04	.....	.....
19	.....	.....	.....	104	.....	.....	.....	10 66	.....	1	5 00	26	.....	1,023 62	547 48	.....
1	.....	.....	.....	9	.....	.....	.....	2 04	.....	1	5 00	.....	.....	189 43	186 55	.....
8	3	.....	1	19	.....	.....	.....	4 04	.....	.....	.....	3	.....	304 51	169 53	12 35
5	.....	.....	1	11	.....	.....	.....	2 03	.....	.....	.....	1	.....	112 25	95 15	.....
1	3	.....	.....	16	.....	.....	.....	1 24	.....	.....	.....	.....	.....	145 15	143 32	.....
6	.....	.....	.....	17	.....	.....	.....	3 60	.....	.....	.....	3	.....	205 45	254 33	.....
9	.....	.....	1	15	.....	.....	.....	3 90	.....	.....	.....	.....	.....	157 58	.....	.....
14	.....	.....	.....	31	.....	.....	.....	6 32	.....	.....	.....	.....	.....	355 20	331 75	.....
2	.....	.....	.....	2	.....	.....	.....	1 34	.....	.....	.....	3	.....	79 45	181 52	.....
5	1	.....	.....	5	.....	.....	.....	2 50	.....	2	11 00	.....	.....	101 50	132 60	.....
185	2	.....	3	187	.....	.....	.....	.....	194 00	.....	.....	8	.....	2,970 00	2,505 65	3 27
12	.....	.....	.....	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	317 75	{ 69 21 380 91	.....
12	5	3	.....	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	277 78	.....	.....
8	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	1	1	178 14	188 13	.....
85	.....	.....	1	115	.....	.....	.....	.....	171 28	4	21 00	29	1	2,856 40	2,144 19	.....
58	.....	.....	.....	65	.....	.....	.....	.....	.....	2	20 00	21	.....	1,607 20	978 87	.....
16	.....	.....	.....	7	.....	.....	.....	.....	.....	2	20 00	.....	.....	605 65	.....	.....
15	.....	.....	.....	43	.....	.....	.....	.....	.....	7	65 00	.....	.....	542 75	270 27	.....
61	.....	.....	.....	194	.....	.....	.....	.....	.....	.....	.....	2	.....	1,771 40	1,567 04	.....
56	2	.....	2	42	.....	.....	.....	.....	.....	.....	.....	3	.....	1,167 15	788 59	.....
138	.....	.....	.....	139	.....	.....	.....	.....	196 16	.....	.....	3	3	2,980 34	69 38 1,634 33	} ...
62	15	.....	2	135	.....	.....	.....	.....	100 49	14	83 75	7	1	2,502 45	1,633 47	.....

TABLE

Return of Division Court Business from the 1st day of January

Name of County, United Counties, or District.	Number of Divisions.	Number of suits entered exclusive of transcripts of judgments and judgment summonses.	Amount of claims entered exclusive of transcripts of judgments and judgment summonses.	Number of transcripts of judgments received from other Courts.	Amount of claims received by transcripts of judgments from other Courts.	Number of judgment summonses issued.	Balance of cash in Court from the previous year.	Total amount of suitors' money paid into Court.	Total amount of suitors' money paid out of Court.	Balance of cash in Court.	Number of suits entered where the amount claimed does not exceed $100, exclusive of transcripts of judgments from other Courts.
			$ c.		$ c.		$ c.	$ c.	$ c.	$ c.	
Victoria	1	21	738 76	2	104 80	1	.....	738 76	738 76	.....	18
	2	45	1,788 61	.....	.....	.....	.....	706 44	706 44	.....	42
	3	24	541 27	2	69 16	6	.....	552 55	542 55	10 00	22
	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	5	278	11,210 57	11	555 66	25	23 80	3,551 82	3,540 90	34 70	283
	6	28	1,336 63	3	126 05	3	.....	1,039 08	1,033 58	5 50	24
	7	34	1,048 78	2	142 10	.....	60 59	213 77	274 36	8 70	34
Waterloo	1	829	22,320 50	35	2,256 76	161	87 46	11,411 00	11,364 55	46 40	979
	2	167	3,785 69	11	907 99	7	11 98	2,672 21	2,872 21	.....	106
	3	526	16,903 19	36	1,909 08	97	17 00	7,268 38	7,223 43	11 95	499
	4	93	3,588 28	14	955 69	16	113 00	1,721 62	1,822 79	11 83	86
	5	70	1,984 56	6	352 20	7	.....	1,072 15	1,065 85	6 30	53
	6	48	2,074 50	5	114 08	7	.....	878 06	878 06	.....	42
	7	23	740 93	6	101 64	.....	72 63	311 08	311 08	72 63	21
Welland	1	615	20,927 69	37	1,756 48	112	568 59	9,589 76	9,907 73	250 62	571
	2	21	569 19	5	270 89	6	10 97	542 77	527 34	26 40	20
	3	229	8,668 90	15	829 01	23	1 46	3,236 08	3,234 03	12 51	217
	4	401	16,573 86	34	2,367 43	75	490 23	6,031 64	6,388 14	812 00	376
	5	154	5,142 87	14	723 31	7	44 36	2,550 64	2,485 73	66 91	155
	6	131	3,652 37	7	326 22	8	.....	2,139 16	2,139 16	.....	125
Wellington	1	803	23,340 33	21	1,001 59	70	28 03	8,572 13	8,594 31	5 85	761
	2	5	148 86	1	5 96	.....	.....	75 00	75 00	.....	5
	3	6	189 33	.....	.....	1	3 50	34 09	37 59	.....	6
	4	81	3,383 67	3	71 92	2	10 00	1,093 59	1,103 59	.....	73
	5	35	1,328 15	5	460 84	7	4 15	924 63	878 75	45 88	32
	6	49	1,695 74	1	24 86	4	30 00	1,071 70	1,099 70	2 00	46
	7	110	3,328 32	21	1,479 43	16	33 00	3,640 88	3,673 88	.....	124
	8	53	2,152 32	15	773 12	5	54 95	1,344 46	1,341 33	58 08	57
	10	58	2,297 67	7	329 63	3	220 53	863 61	682 48	221 86	52
	11	90	3,432 28	11	713 80	5	214 20	1,579 65	1,566 82	207 03	82
Wentworth	1	1,781	80,741 21	41	2,373 59	51	399 01	23,364 53	23,433 83	329 71	1,643
	2	151	4,905 68	12	565 37	3	.....	3,719 65	3,719 65	.....	144
	3	35	1,594 82	16	700 45	1	.....	851 70	851 70	.....	32
	4	26	1,624 93	11	932 05	.....	.....	1,015 08	1,015 08	.....	20
	5	189	4,533 13	17	1,056 91	.....	.....	2,277 29	2,277 29	.....	182
	7	.....	.....	.....	.....	.....	.....	15 00	15 00	.....	.....
	8	1	100 80	.....	.....	.....	.....	100 80	100 80	.....	.....
	9	1,750	61,107 73	82	5,065 72	46	283 54	21,209 65	21,261 91	231 28	1,629
York	1	5,733	280,820 24	106	6,047 37	479	2,843 85	82,508 42	59,855 45	2,652 97	5,332
	2	114	4,728 90	30	1,621 76	17	.....	2,188 22	2,168 12	20 10	103
	3	71	3,531 32	18	891 30	2	.....	2,035 25	2,035 25	.....	64
	4	161	8,985 78	28	2,031 24	14	30 33	2,929 38	2,906 91	52 80	127
	5	51	2,336 67	7	486 20	.....	88 50	554 13	528 48	114 15	36
	6	122	5,307 85	21	1,372 25	14	.....	2,573 57	2,506 00	67 57	107
	7	37	1,895 52	6	445 04	1	131 40	1,494 77	1,521 15	105 02	32
	8	891	37,099 80	49	3,845 28	155	432 05	12,156 37	12,378 62	215 71	817
	9	58	2,635 70	10	422 79	5	.....	1,155 27	1,103 27	52 00	52
	10	5,625	260,432 57	92	3,579 96	494	2,597 26	56,121 85	56,124 03	2,595 08	5,077
Totals	339	78,507	2,721,193 46	3,581	206,737 59	5,566	38,398 25	1,068,859 65	1,070,762 69	35,571 77	61,798

A.—Concluded.

to the 31st day of December, A.D. 1914, inclusive, etc.—Concluded.

Number of suits entered where claim does not exceed $200.	Number of actions for tort, where the amount claimed does not exceed $60.	Number of personal actions, where the parties consent thereto in writing and the amount claimed does not exceed $100.	Number of actions of replevin, where the value of the goods or other property or effects distrained, taken or detained, does not exceed the sum of $60.	Number of suits entered for claims not exceeding $10.	Number of jury trials by juries summoned.	Amount paid to jurors summoned.	Number of jury trials by jurors called in pursuance of section 142, D.C.A.	Amount payable to County Treasurer for "Division Court Jury Fee Fund."	Amount of fees and emoluments payable to the Honourable the Treasurer for the use of the Province.	Number of instances in which the Judge has allowed costs to be taxed for Counsel, Attorney or Agents' fees.	The amount of costs so taxed.	Return of judgment debtors ordered to be committed.	The number of such debtors actually committed.	Clerk's returns of emoluments.	Bailiff's returns of emoluments.	Unclaimed moneys in pursuance of Section 43, D.C.A.
						$ c.		$ c.			$ c.			$ c.	$ c.	
3				7				99				1		46 87	46 78	
2	1			5				1 70						119 34	127 60	
1				7				61				1		62 80	89 24	
															24 82	
16	5			65				10 55		3	15 00	8	1	682 85	426 34	
4	1			2	2	30 60		1 54		1	10 00			90 15	75 06	
				9				66						65 53		
41	3		3	247	1	12 00		22 99				60	2	1,974 40	929 49	
2				66				2 51				1		356 40	210 00	
29			1	174	4	20 00		15 08		3	20 00	26		1,311 15	463 01	
7			2	24				3 43				3	1	244 20	274 58	36 00
3	1			13	1	12 00		1 93				2		152 65	153 93	
6				11				2 31				1		98 75	100 32	
2				8				86						54 85	24 14	
44				124	1	12 00		22 67		4	30 00	12	2	1,706 85	1,049 43	
1				8				49						77 30	91 66	
12				5				7 59		2	20 00	4		515 45	661 77	
30				58				17 31				20		1,191 40	756 93	2 53
7				33				5 42						376 70	208 77	
6				54				3 33				3	1	255 10	109 25	
41			1	295				20 78		1	5 00	8	1	1,874 20	{ 486 18 / 414 08 }	5 00
				1				06						12 48	7 30	
				1				09						10 38		
8				15				3 53				1		208 60	101 75	
3	1			11				1 26		1	5 00			106 32	74 02	
3	2			4				1 83						117 25	72 72	
5	2		1	28	1	12 00		3 02				1		327 45	200 10	
1			1	9	1	14 10		1 51				1		184 90	169 28	
6				12				2 52		2	10 00			164 20	104 08	82 85
13				38	1	11 00		4 27						239 30	165 70	10 00
131	12		1	303	4	44 00		72 98	674 82	17	105 00	8	1	4,749 46	1,894 37	
7	1			40				4 24						351 90	266 76	
3				6				1 68						110 99	104 64	
5				6				1 92						78 45	201 18	
7				63	1	12 00		4 38						358 00	208 77	
														32 93	17 88	
								25							17 80	
76	12		3	353	1	11 00		53 35	350 52	7	38 00	6		3,668 40	1,990 49	
401	90		8	696				234 41	3,066 28	47	240 00	232		11,040 75	8,724 22	67 04
11	1			24				5 00				5		394 20	248 40	
13			1	11				3 37							190 00	
24	3			24				10 19		7	35 00	4		479 65	479 65	
8	2		2	7				2 78		1	5 00			153 90	153 90	
11				20	1	10 00								352 95		
5			1	3				2 18				1	1	123 35		
74	13		3	160				36 98		2	10 00	52	2	1,985 45	1,985 45	
6				4				2 91				1		114 25	117 84	
548	38		9	739				270 44	2,927 79	39	197 00	172	1	10,964 47	8,915 64	412 06
5,117	511	17	93	14,618	94	1,053 24	6	2,119 09	9,549 63	278	1,635 11	1,510	39			785 08

TABLE B.

LIST of Division Court clerks, their post office address, their county or district and number of division in which their Courts are situated, for the Province of Ontario, up to the 31st December, 1914, inclusive. (Lists corrected up to date of printing.)

County and District.	No. of Division.	Clerk.	Post office address.
Algoma	1	F. A. King	Sault Ste. Marie
	2	T. Sullivan	Bruce Mines
	3	Thos. Dodds	Thessalon
	6	W. F. Adams	Richard's Landing
	7	H. F. G. Dreyer	Blind River
Brant	1	James C. Spence	Brantford
	2	Jas. Smiley	Paris
	3	S. B. Laurason	St. George
	4	W. F. Miles	Burford
	5	Walter E. Hooker	Scotland
Bruce	1	N. Crawford	Walkerton
	2	John K. McLean	Teeswater
	3	Joseph Barker	Kincardine
	4	J. C. Gibson	Paisley
	5	J. A. Chapman	Port Elgin
	6		Tiverton
	7	J. R. Vandusen	Tara
	8	J. H. Fielding	Wiarton
	9	Angus Martyn	Ripley
	10	John Pettigrew	Lion's Head
	11	W. J. Little	Lucknow
	12	C. E. Biehn	Chesley
Carleton	1	J. R. Armstrong	Ottawa
	2	Wm. McElroy	Richmond
	3	Jas. H. Wilson, Jr.	Carp
	4	A. S. Russell	Galetta
	5	John Kerr	North Gower
	6	W. C. Cameron	Metcalf
	7	W. A. Mason	Ottawa
Dufferin	1	T. J. M. Bennett	Orangeville
	2	W. H. Lamon	Shelburne
	3	John Ferris	Stanton
	4	Robt. Orr	Mono Mills
	5	W. A. Wansborough	Grand Valley
Elgin	1	E. C. Monteith	Aylmer
	2	John McIntyre	St. Thomas
	3	John McIntyre	St. Thomas
	4	M. S. Smith	Dutton
Essex	1	C. F. Pequegnot	Sandwich
	2	G. E. Pulford	Amherstburg
	3	Geo. Pearce	Kingsville
	4	C. Bell	Oxley
	5	W. G. Gidley	Leamington
	6	H. Taylor	Belle River
	7	Joseph D. A. Deziel	Windsor
	8	Wm. Laing	Essex
		A. J. Brown	Comber
	10	L. D. Warner	Pelee Island

List of Division Court Clerks.—Continued.

County and District.	No. of Division.	Clerk.	Post office address.
Frontenac	1	Thos. Lambert	Kingston
	2	J. F. Latherland	Cataraqui
	3	J. W. Davis	Sydenham
	4	H. McMullen	Verona
	5	H. Kicler	Battersea
	6	E. B. Buell	Sharbot Lake
	7	W. McGregor	Arden
Grey	1	A. C. Maitland	Owen Sound
	2	Archibald Davidson	Durham
	3	H. P. Heming	Meaford
	4	W. L. Tyson	Clarksburg
	5	W. J. Bellamy	Flesherton
	6	G. W. Collins	Chatsworth
	7	John Taylor	Hanover
	8	Richard L. Stephen	Markdale
Haldimand	1	James McGregor	Caledonia
	2	B. Humphrey	Cayuga
	3	T. Armour	Dunnville
	4	C. E. Bourne	Jarvis
	5	Robert E. Johnson	Canboro'.
Haliburton	1	Geo. A. Rogers	Minden
	2	G. Bemister	Haliburton
	3	Stephen Kettle	Ursa
	4	Ed. B. Speers	Dorset
Halton	1	Wm. Panton	Milton
	2	A. Hillmer	Oakville
	3	C. C. Roe	Georgetown
	4	Geo. Agnew	Acton
	5	Wm. Fraser	Campbellville
	6	J. A. McArthur	Burlington
Hastings	1	F. M. Clarke	Belleville
	2	W. Greer	St. Ola
	3	L. E. Mills	Shannonville
	4	F. A. Bartlett	Tweed
	5	Thomas G. Clute	Stirling
	6	Dennis Gillen	Madoc
	7	R. M. Jack	Deseronto
	9	C. W. London	Trenton
	10	J. C. Bowen	Marmora
	11	James Haryatt	Maynooth
	12	W. N. Simmons	Bancroft
Huron	1	James Yates	Goderich
	2	J. C. Greig	Seaforth
	3	H. T. Rance	Clinton
	4	S. Wilson	Brussels
	5	R. N. Creech	Exeter
	6	James Whyard	Dungannon
	7	Jno. Tippett	Bayfield
	8	J. G. Stewart	Wingham
	9	Thomas Brown	Wroxeter
	10	W. L. Siebert	Zurich
	11	Wm. Lewis	Crediton
	12	Jos. Stothers	Blyth

List of Division Court Clerks.—Continued.

County and District.	No. of Division.	Clerk.	Post office address.
Kenora	1	O. Partington	Kenora
	2	Fred Deacon	Wabigoon
	3	A. L. Orvis	Dryden
	4	J. E. Cole	Sioux Lookout
Kent	1	W. B. Wells	Chatham
	2	Arthur McKinlay	Ridgetown
	3	C. S. Forshee	Dresden
	4	J. C. Whittington	Blenheim
	5	Charles B. Jackson	Wallaceburg
	6	Jos. Dillon	Bothwell
	7	Arthur A. Wilson	Tilbury
Lambton	1	A. F. Wade	Sarnia
	2	Wm. McLeay	Watford
	3	Jas. McIntyre	Florence
	4	Wm. W. Stover	Sombra
	5	Thomas L. Jones	Forest
	6	W. C. Tudor	Thedford
	7	.....	Mooretown
	8	W. G. Fraser	Petrolea
	9	Richard Code	Alviston
Lanark	1	R. Jamieson	Perth
	2	Robt. Beatty	Lanark
	3	A. R. G. Peden	Carleton Place
	4	James H. Ross	Smith's Falls
	5	P. C. Dowdall	Almonte
Leeds and Grenville	1	I. J. Mansell	Brockville
	2	Jno. F. Graham	Prescott
	3	S. McCammon	Gananoque
	4	S. J. Law	Kemptville
	5	W. H. McCrea	Merrickville
	6	N. L. Phelps	Delta
	7	Jas. Edgar	Toledo
	8	Ed. Wright	Newboro'
	9	E. J. Purcell	Athens
	10	M. Maguire	Spencerville
	11	John Haley	North Augusta
	12	Charles Tennant	Mallorytown
Lennox and Addington	1	A. Knight	Napanee
	2	Fred W. Armstrong	Bath
	3	Joseph B. Allison	Adolphustown
	4	Jno. H. Patterson	Newburgh
	5	Miss B. Cox	Enterprise
	6	Robt. Bennett	Odessa
	7	James Aylesworth	Tamworth
	8	J. M. Dafoe	Flinton
	9	W. J. Slater	Denbigh
Lincoln	1	Samuel Shearer	Niagara-on-the-Lake
	2	A. H. Trapnell	St. Catharines
	3	Thos. Pearson	Smithsville
	4	W. D. Fairbrother	Beamsville
	5	R. T. Johnson	Grimsby
Manitoulin	1	A. Hall	Gore Bay
	2	David McGilvery	Little Current
	3	W. A. Beatty	Manitowaning

List of Division Court Clerks.—Continued.

County or District.	No. of Division.	Clerk.	Post office address.
Middlesex	1	J. W. McIntosh	London
	2	Wm. J. McRoberts	Parkhill
	3	R. H. Collins	Lucan
	4	J. H. Matthews	Delaware
	5	G. Wilson	Glencoe
	6	John H. McIntosh	Strathroy
	7	Harry Cain	Dorchester Station
	8	Walter R. Westlake	Arva
	9	F. H. Whetter	London
Muskoka	1	Alfred Hunt	Bracebridge
	2	W. N. Moody	Gravenhurst
	3	A. R. Corbett	Huntsville
	4	F. D. Stubbs	Port Carling
Nipissing	1	A. W. Smith	Sturgeon Falls
	2	John McMeekin	Mattawa
	3	M. W. Flannery	North Bay
	5	J. A. Levesque	Bonfield
Norfolk	1	E. E. Collins	Simcoe
	2	Abraham A. Tobin	Waterford
	3	Hy. McKnight	Teeterville
	4	Arthur Gerhard	Delhi
	5	M. J. McColl	Vittoria
	6	Arthur P. Barrett	Port Rowan
	7	Watson Park	Fairground
	8	W. Francis Tibbetts	Port Dover
Northumberland and Durham	1	John Moorecraft	Bowmanville
	2	L. B. Davidson	Newcastle
	3	Thos. A. Thompson	Port Hope
	4	W. S. Given	Millbrook
	5	J. C. Rosevear	Cobourg
	6	E. H. Pratt	Grafton
	7	H. S. Keyes	Colborne
	8	B. C. H. Becker	Brighton
	9	P. S. Ewing	Warkworth
	10	Wm. Little	Wooler
	11	S. J. Fisher	Campbellford
Ontario	1	Miss E. L. McDonell	Whitby
	2	M. Gleeson	Greenwood
	3	J. W. Burnham	Port Perry
	4	R. J. Moore	Uxbridge
	5	Thos. Foster	Cannington
	6	C. A. Patterson	Beaverton
	7	D. Leonard	Atherly
Oxford	1	V. L. Francis	Woodstock
	2	Chas. K. Curry	Drumbo
	3	E. J. Cody	Embro
	4	M. L. Bushell	Norwich
	5	Neil G. Gunn	Ingersoll
	6	John C. Ross	Tillsonburg
	7	W. S. Russell	Tavistock

List of Division Court Clerks.—Continued.

County or District.	No. of Division.	Clerk.	Post office address.
Parry Sound	1	W. J. Jones	Parry Sound
	2	John Fletcher	McKellar
	3	Jno. Knowles	Rosseau
	4	Fred Metcalf	Burk's Falls
	5	Harry Snuggs	Magnetawan
	6	T. J. Williams	Powassan
	7	John Harper	Sundridge
Peel	1	John Clarke	Brampton
	2	H. H. Shaver	Cooksville
	3	M. C. Hillock	Caledon
	4	John McDonald	Bolton
Perth	1	D. B. Burritt	Stratford
	2	J. Dougherty	Mitchell
	3	Richard Shepherd	St. Mary's
	4	Jos. Thompson	Shakespeare
	5	Wm. Zimmerman	Milverton
	6	Wm. Bright	Listowel
Peterborough	1	J. W. Miller	Peterborough
	2	J. L. Squires	Norwood
	3	W. Sherin	Lakefield
	4	Chas. Booth	Apsley
	5	W. A. McMaster	Havelock
	6	W. D. Edwards	Keene
Prescott and Russell	1	E. A. Johnson	L'Orignal
	2	P. S. Paquet	Vankleek Hill
	3	Napoleon Labrosse	St. Eugene
	4	D. Viau	Plantagenet
	5	H. B. Cameron	Cumberland
	6	A. Carson	Russell
	7	J. A. D. Landriault	Hawkesbury
	8	R. L. Downing	Routhier
	9	F. W. Langrell	Alfred
	10	W. Thevierge	Clarence Creek
	11	Peter Stewart	South Indian
Prince Edward	1	Fred Slavin	Picton
	2	J. McQuoid	Milford
	3	Charles H. Wright	Demorestville
	4	W. H. C. Roblin	Ameliasburg
	5	H. A. Jolley	Wellington
	6	C. H. Saylor	Bloomfield
	7	A. S. Burr	Consecon
	8	B. E. Harrison	Waupoos
Rainy River	1	W. H. Elliott	Fort Frances
	2		Emo
	3	D. K. McGregor	Rainy River
Renfrew	1	J. H. Leach	Pembroke
	2	Hugh S. Miller	Beachburg
	3	M. Devine	Renfrew
	4	John R. Tierney	Arnprior
	5	Jno. Chauonhouse	Eganville
	6	J R. Warren	Cobden
	7	P. J Harrington	Killaloe Station

List of Division Court Clerks.—Continued.

County or District.	No. of Division	Clerk.	Post office address.
Simcoe	1	W. C. McLean	Barrie
	2	R. E. Stevenson	Bradford
	3	Jos. Wright	Beeton
	4	George Moberley	Collingwood
	5	T. C. Craig	Craighurst
	6	F. Webber	Orillia
	7	W. Muir	New Lowell
	8	D. A. Lee	Alliston
	9	W. J. Martin	Penetanguishene
	10	J. R. Russell	Coldwater
Stormont, Dundas and Glengarry	1	J. A. B. McLennan	Williamstown
	2	Hugh R. McDonald	Alexandria
	3	G. A. Milden	Cornwall
	4	Geo. Sampson	Aultsville
	5	Jas. N. Eastman	Morrisburg
	6	Jas. Collison	Iroquois
	7	M. J. Cleland	South Mountain
	8	J. W. Carr	Finch
	9	J. R. McLeod	Dalhousie Station
	10	W. G. Bolster	Chesterville
	11	D. McIntosh	Strathmore
	12	John D. McIntosh	Dominionville
Sudbury	1	J. K. McLennan	Sudbury
	2	J. A. Bastien	Chelmsford
	3	J. C. McMillan	Webbwood
	4	S. Soufrine	Warren
Temiskaming	1	Paul A. Cobbold	Haileybury
	2	F. W. Ferguson	Liskeard
	3	Samuel Errett	Englehart
	4	A. Skill	Elk Lake
	5	G. A. D. Murray	South Porcupine
	6	S. L. Bradley	Cochrane
Thunder Bay	1	R. E. Mitchell	Port Arthur
	3	G. H. Coo	Fort William
Victoria	1	Arch. Campbell	Woodville
	2	Edward D. Hand	Fenelon Falls
	3	G. W. Taylor	Bobcaygeon
	4	W. H. Kennedy	Omemee
	5	Elias Bowes	Lindsay
	6	J. F. Cunnings	Oakwood
	7	A. C. Graham	Victoria Road
Waterloo	1	Fred. Rohleder	Berlin
	2	James D. Webster	Preston
	3	Edward D. Wilkins	Galt
	4	F. H. McCallum	New Hamburg
	5	C. W. Parsill	Linwood
	6	Wm. H. Winkler	St. Jacob's
	7	A. E. Watson	Ayr

List of Division Court Clerks.—Concluded.

County or District.	No. of Division.	Clerk.	Post office address.
Welland	1	John M. Livingston	Welland
	2	Joseph Henderson	Marshville
	3	Jos. Clark	Ridgeway
	4	Jos. G. Cadham	Niagara Falls Sth.
	5	D. J. C. Munro	Thorold
	6	Jas. E. Neff	Port Colborne
Wellington	1	Thos. J. Day	Guelph
	2	Wm. Nicoll	Morriston
	3	Robt. Scott	Eramosa
	4	John Brownridge	Fergus
	5	A. J. Lindsay	Ballinafad
	6	Henry Clark	Elora
	7	John Lunz	Drayton
	8	R. T. Smith	Arthur
	10	C. L. Eady	Harriston
	11	J. C. Wilkes	Mount Forest
Wentworth	1	C. J. Jones	Hamilton
	2	F. D. Suter	Dundas
	3	J. C. Medlar	Waterdown
	4	H. M. McPherson	Orkney
	5	J. C. Moore	Stoney Creek
	7	G. T. Neale	Glanford
	8	Thomas Murphy	Binbrook
	9	C. H. Peebles	Hamilton
York	1	A. McL. Howard	Toronto
	2	Robert J. Corson	Markham
	3	Thos. F. McMahon	Richmond Hill
	4	K. N. Robertson	Newmarket
	5	F. G. Tremayne	Sutton West
	6	W. H. Taylor	Aurora
	7	E. W. Brown	Woodbridge
	8	John Hamshaw	West Toronto
	9	J. H. Richardson	West Hill
	10	E. H. Duggan	Toronto

TABLE C.

List of Division Court Bailiffs, their Post Office Address, the County or District and Number of Division in which their Courts are situated, for the Province of Ontario, up to 31st December, 1914, inclusive. (Lists corrected up to date of printing.)

County or District.	No. of Division.	Bailiff.	Post office address.
Algoma	1	T. J. Bowers	Sault Ste. Marie
	2	O. A. Willoughby	Bruce Mines.
	3	Neil Curry	Thessalon
	6	A. Kitchen	Carterton, St. Jos. Is.
	7	Robt. George	Blind River
Brant	1	Jno. M. Dyckman	Brantford
	2	J. W. Fasken	Paris
	3	J. H. Cornell	St. George
	4	Wm. Johnston	Burford
	5	J. R. Smith	Scotland
Bruce	1	Ezra Briggs	Walkerton
	2	Jas. Donaghy	Teeswater
	3	George G. Collins	Kincardine
	4	Alex. Fraser	Paisley
	5	Wm. McFadden	Port Elgin
	6	Gore Leggett	Tiverton
	7	Robt. Mill	Tara
	8	H. G. Trout	Wiarton
	9		Bervie
	10	A. C. Bridge	Lion's Head
	11	R. J. Cameron	Lucknow
	12	Jno. Beatty	Chesley
Carleton	1	E. Lavoie	Ottawa
		E. T. Van Nierop	Ottawa
	2	Jos. Binnington	Stapleton
	3	Wm. Falls	Carp
	4	George Owens	Antrim
	5	Wesley Hicks	Kars
	6	Ed. J. Murphy	Metcalfe
	7	A. Wilson	Ottawa
Dufferin	1	Jos. Hughes	Orangeville
	2	John Reburn	Whitfield
	3	Jno. Armstrong	Earnscliffe
	4	Wm. Irwin	Mono Mills
	5	J. I. Buchanan	Grand Valley
Elgin	1	W. W. White	Aylmer
	2	Geo. Smiley	St. Thomas
	3	Geo. Smiley	St. Thomas
	4	A. J. Branton	Dutton

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Essex	1	Alois Master	Sandwich
	2	John Pettypiece	Amherstburg
	3	Horace Wigle	Kingsville
	4	R. J. Snider	Harrow
	5	Wm. Roach	Leamington
	6		Belle River
	7	F. St. Louis	Windsor
	8	James Johnston	Essex
	9	Leon Souchereau	Stoney Point
	10	H. S. Barnes	Pelee
Frontenac	1	Hiram Davis	Wolfe Island
		Chas. G. Clarke	Kingston
	2		Cataraqui
	3	P. Trousdale	Sydenham
	4	E. A. Tallen	Verona
		P. Bottiug	Fermoy
	5	E. F. Dennee	Inverary
	6	D. Lyons	Furnleigh
		W. Thomlison	Sharbot Lake
	7	John E. Hays	Arden
Grey			
	1	Robt. Taylor	Owen Sound
	2	Wm. Sharp	Durham
	3	W. H. Arthur	Meaford
	4	Geo. Mitchell	Clarksburg
	5	John Wright, Jr.	Flesherton
	6	James Dudgeon	Chatsworth
	7	F. Heimbecker	Hanover
	8	Wm. Hutchinson	Markdale
Haldimand			
	1	James Thorburn	Caledonia
	2	Robert Walker	Cayuga
	3	Wm. McIndoe	Dunnville
	4	Geo. A. Irwin	Jarvis
	5	Harvey Ricker	Canboro
Haliburton			
	1	R. C. Garrett	Minden
	2		Haliburton
	3	J. M. Pickens	Ursa
	4	Angus McKay	Dorset
Halton			
	1	E. G. Paige	Milton
	2	" "	Oakville
	3	W. R. Brown	Georgetown
	4	John Lawson	Acton
	5	" "	Campbellville
	6	Hiram Laud	Burlington
Hastings			
	1	Joshua Duffin	Belleville
	2	Robt. Casement	St. Ola
	3	" "	Shannonville
	4	W. H. Davis	Tweed
	5	Jas. Tanner	Stirling
	6	C. St. Charles	Madoc
	7	A. P. Brown	Deseronto
	9	H. Mumford	Trenton
	10	O. R. Jones	Marmora
	11	John Perry	Maynooth
	12	J. McCaw	Bancroft

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Huron	1	W. T. Moore	Goderich.
	2	Fred Welsh	Seaforth.
	3	Robt. Welsh	Clinton.
	4	Jno. Long	Brussels.
	5	Alex. Davitt	Exeter.
	6	James Mallough	Dungannon.
	7	Thomas W. Cameron	Bayfield.
	8	G. A. Phippen	Wingham.
	9	John Brethauer	Wroxeter.
	10	C. Eilber	Zurich.
	11	J. Beanes	Crediton.
	12	Richard Somers	Blyth.
Kenora	1	Thos. Marks	Kenora.
	2	H. Wright	Wabigoon.
	3	D. Wright	Dryden.
	4	G. H. Fanning	Sioux Lookout
Kent	1	Charles J. Moore	Chatham.
		A. Wells	Chatham.
	2	J. N. Wilson	Ridgetown.
	3	Alex. Cuthbert	Dresden.
	4	H. B. Marshall	Blenheim.
	5	Nelson Sced	Wallaceburg.
	6	John Eachran	Thamesville.
	7	F. W. Gilhuly	Merlin
Lambton	1	Rich. Macdonald	Sarnia.
	2	J. F. Elliott	Watford
	3	Wm. Liudsay	Florence.
	4	N. Cornwall	Sombra.
	5	Joseph Burney	Forest.
	6	Jno. Patching	Thedford.
	7	Ed. Harkness	Mooretown.
	8		Petrolea.
	9	Jno. A. Cummings	Alvinston.
Lanark	1	P. J. Lee	Perth.
		Robt. Burris	Perth.
	2	Jas. Doran	Lanark.
	3	H. Wilson	Carleton Place.
	4	Richard Craig	Smith's Falls.
	5	John Slattery	Almonte.
Leeds and Grenville	1	Ed. Young	Brockville.
		R. Stratton	Brockville.
	2	Wm. Jacob	Prescott.
	3	Thos. Baker	Gananoque.
	4	Michael Sweeney	Kemptville.
	5	Jno. Wilson	Merrickville.
	6	J. W. Russell	Delta.
	7	W. G. Richards	Frankville.
	8	E. J. Leech	Newboro.
		J. Steele	Westport.
	9	H. C. Phillips	Athens.
	10	Jas. P. Lawrence	Spencerville
	11	W. H. Love	North Augusta
	12	W. J. Mallory	Mallorytown.

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Lennox and Addington	1	Z. Ham	Napanee
	1	Geo. Greer	Napanee
	2	S. M. Rose	Bath
	3	R. H. Hawley	Dorland
	4		Newburgh
	5	H. W. Wager	Enterprise
	6	Geo. Watts	Odessa
	7	P. F. Carscallen	Tamworth
	8	Geo. Sedore	Flinton
	9	Chas. P. Stein	Denbigh
Lincoln	1	E. W. Anderson	Niagara-on-the-Lake
	2	Richard E. Boyle	St. Catharines
	3	A. D. Lacey	Smithville
	4	Jos. Grobb	Beamsville
	5	H. C. Kelsou	Grimsby
Manitoulin	1	Thos. Griffith	Gore Bay
	2	John Ramesbottom	Little Current
	3	D. Payette	Tehkummah.
Middlesex	1	R. Annett	London
	2	J. Hall	Parkill
	3	N. Ryan	Lucan
	4	Henry Eldidge	Delaware
	5	James Poole	Glencoe
	6	T. F. Hawkin	Strathroy
	7	Geo. Chittick	Dorchester Station
	8	Thos. A. Shoebotham	Arva
	9	A. H. Yerex	London
Muskoka	1	F. K. Sander	Bracebridge
	2	Chas. Richardson	Gravenhurst
	3	H. G. Harper	Huntsville
	4		Port Carling
Nipissing	1	H. Kinch	Sturgeon Falls
	2	Aime Jodouin	Mattawa
	2	Jas. Ruddy	Whitney
	3	D. McIntyre	North Bay
	5		Bonfield
Norfolk	1	John Allgeo	Simcoe
	2	M. L. Boughner	Waterford
	3	J. H. Boyce	Windham
	4	W. J. Herron	Courtland
	5	Chas. A. Dunkin	Vittoria
	6	Plewis Pierce.	Port Rowan
	7	R. Scruton	Hemlock.
	8	G. F. Holden	Port Dover
Northumberland and Durham	1	M. Munday	Bowmanville
	2	Jas. Coleman	Newcastle
	3	H. Merrifield	Port Hope
	4	George Wallace	Millbrook
	5	S. B. Minifie	Coldsprings
	6	P. A. Morgan	Grafton
	7	Wm. Usher	Colborne
	8	Jno. A. Marshall	Brighton
	9	William Love	Warkworth
	10	F. Ellis	Wooler
	11	Jas. Shillinglaw	Campbellford

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Ontario	1	B. F. Campbell	Brooklyn
	2	S. H. Stevenson	Brougham
	3	Jos. Baird	Manchester
	4	J. Steiner	Uxbridge
	5	Lachlin McBain	Cannington
	6	W. S. Glassford	Beaverton
	7	Geo. Elliott	Brechin
Oxford	1	Benj. Hobson	Woodstock
	2	A. W. Burgess	Drumbo
	3	J. A. McKay	Embro
	4	Arthur Catton	Norwich
	5	R. T. Agar	Ingersoll
	6	E. A. Ellis	Tillsonburg
	7	Jos. Dewal	Tavistock
Parry Sound	1	J. A. Johnston	Parry Sound
	2	J. S. Moore	McKellar
	3	Wm. Atkinson	Rosseau
	4	H. Stewart	Burk's Falls
	5	S. Walton	Magnetawan
	6	Jno. Lang	Powassan
	7	J. P. Johnston	Suudridge
Peel	1	Robt. Taylor	Brampton
	2	Wm. Henry Rutledge	Cooksville
	3	D. McArthur	Caledon
	4	Thos. Barons	Bolton
Perth	1	D. W. Forbes	Stratford
	2	John Coppin	Mitchell
	3	Wm. Box	St. Mary's
	4	Jno. S. Gabel	Shakespeare
	5	F. W. Guenther	Milverton
	6	R. Woods	Listowel
Peterborough	1	Thomas Laplante	Peterborough
	2	F. J. Stewart	Norwood
	3	Robt. Webster	Lakefield
	4	Wm. Staples	Apsley
	5	A. Waller	Havelock
	6	Thos. McIntyre	Keene
Prescott and Russell	1	S. W. Wright	L'Orignal
	2	I. Labrosse	Vankleek
	3	Michael Kelly	St. Eugene
	4	Leo. Lemieux	Plantagenet
	5	.....	Navan
	6	Thos. Yonge	Russell
	7	D. Millette	Hawkesbury.
	8	Ira Gates	Routhier
	9	H. Larocque	Alfred
	10	John A. Dent	Rockland
		Moise Laviolette	Clarence Creek
	11	A. L. Macdonald	South Indian

List of Division Court Bailiffs, etc.—Continued.

County or District.	No. of Division.	Bailiff.	Post office address.
Prince Edward	1	D. Hoover	Picton
	2	G. N. Ostrander	Milford
	3	George Farrell.	Demorestville
	4	Jas. Masters	Ameliasburg
	5	Niles Searls	Wellington
	6	J. W. Branscombe	Bloomfield
	7	Herman W. Weeks	Consecon
	8	E. A. Williams	Waupoos
Rainy River	1	J. B. Moshier	Fort Frances
	2		Emo
	3		Rainy River
Renfrew	1	Geo. McDonald	Pembroke
	2	" "	Beachburg
	3	C. Miller	Renfrew
	4	John Warnock, jr.	Arnprior
	5	Wm. Luloff	Eganville
	6	E. Olmstead	Cobden
	7	Jno. Roche	Killaloe Sta.
Simcoe	1	John Weymouth	Barrie
	2	W. Simpkin	Bradford
	3	D. W. Watson	Beaton
	4	A. W. S. Cunningham	Collingwood
	5	Ed. Corlett	Hillsdale
	6	George Reeve	Orillia
	7	Wm. Switzer	New Lowell
	8	John R. Arnold	Alliston
	9	Ed. E. J. Hewson	Penetanguishene
	10	G. A. Abbott	Coldwater
Stormont, Dundas and Glengarry	1	John Burgess	Williamstown
	2	J. D. McDougall	Alexandria
	3	W. S. Smith	Cornwall
	4	J. P. Ferguson	Osnabruck Centre
	5	Jacob Hopper	Morrisburg
	6	C. Larabee	Iroquois
	7	E. Bush	Hallville
	8	A. McIntosh	Finch
	9	D. J. McDonell	North Lancaster
	10	E. Merkley	Chesterville
	11	Chas. W. Kahala	Avonmore
	12	Donald J. Robertson	Maxville
Sudbury	1	C. Gravelle	Sudbury
	2	H. Gratton	Chelmsford
		W. Lyness	Chapleau
	3	Jno. E. McLandress	Webbwood
	4	J H. Boyd	Warren
Temiskaming	1	J. D. McKay	Haileybury
	2	W. G. Armstrong	New Liskeard
	3	William McPherson	Englehart
	4		Elk Lake
	5	H. Warren	South Porcupine
	6	E. A. Cottrell	Cochrane

List of Division Court Bailiffs, etc.—Concluded.

County and District.	No. of Division.	Bailiff.	Post office address.
Thunder Bay	1	A. Clavet	Port Arthur
		R. L. Goldie	Schreiber
		.....	Nipigon
	3	James Cross	Fort William
Victoria	1	S. Dumoud	Woodville
	2	E. Mark	Fenelon Falls
	3	W. Mitchell	Boycaygeou
	4	W. R. McQuade	Omemee
	5	J. W. Wallace	Lindsay
	6	Wm. J. McCullough	Oakwood
	7	.....	Kirkfield
Waterloo	1	S. E. Moyer	Berlin
	2	W. A. Bolduc	Preston
	3	Levi Bawtinheimer	Galt
	4	E. Scherer	New Hamburg
	5	Benj. J. Ballard	Hawkesville
	6	Benj. J. Ballard	Hawkesville
	7	Jas. G. Watson	Ayr
Welland	1	J. C. Nixon	Welland
	2	Jno. Haymes	Marshville
	3	Jno. R. Huffman	Ridgeway
	4	W. P. Gouder	Niagara Falls South
	5	R. C. Higgins	Thorold
	6	J. A. Crysler	Port Colborne
Wellington	1	Jno. Ogg	Guelph
		Wm. Young	Guelph
	2	Jno. Ogg	Guelph
	3	"	Rockwood
	4	Wm. M. Frank	Fergus
	5	D. Doherty	Erin
	6	J. W. Love	Elora
	7	Wm. Richards	Drayton
	8	O. D. White	Arthur
	10	Ed. Johnson	Clifford
	11	Thos. Ryau	Mount Forest
Wentworth	1	Jas. Bryers	Hamilton
	2	W. M. McNeilly	Dundas
	3	J. Metzger	Waterdown
	4	W. M. McNeilly	Troy
	5	J. F. Felker	Stoney Creek
	7	Jas. Thompson	Binbrook
	8	Jas. Thompson	Binbrook
	9	J. A. Atkinson	Hamilton
York	1	Chas. Synge	Toronto
	2	Vernon Lowrey	Locust Hill
	3	Geo. Thompson	Richmond Hill
	4	A. E. Widdifield	Newmarket
	5	Peter Grant	Sutton
	6	"	Aurora
	7	Thos. Rowntree	Woodbridge
	8	E. Ward	Weston
	9	Jos. Skelton	Scarboro
	10	Frank Woods	Toronto

TABLE D.

DIVISION COURTS, LIMITS OF THE RESPECTIVE DIVISIONS IN THE PROVINCE OF ONTARIO, AND JUDICIAL OFFICERS.

ALGOMA.

F. Stone, Judge, Sault Ste. Marie.

M. McFadden, J.J., Sault Ste. Marie.

F. J. S. Martin, Crown Attorney and C.P., Sault Ste. Marie.

1.—Bounded west by Thunder Bay District, 85th parallel of west longitude and east by Bar River, including all the islands in front.

2.—Bounded west by Bar River and east by the westerly boundary of the Townships of Thessalon, Kirkwood, Bridgeland, Houghton and Otter, and by said boundary line of the said last five-named townships produced northerly.

3.—Bounded west by the westerly boundary of the Townships of Thessalon, Kirkwood, Bridgeland, Houghton and Otter, and the boundary line of the last named five townships produced northerly to the northern boundary of the District, and on the east by a line produced northerly between the Townships of Bright and Thompson to the northern boundary of the District of Algoma.

6.—Consisting of St. Joseph's Island.

7.—All the Territory of the District of Algoma lying east of the eastern boundary of the Third Division including the Village of Cutler and Johns Island.

BRANT.

A. D. Hardy, Judge, Brantford.

A. J. Wilkes, C.C.A. and C.P., Brantford.

1.—The City of Brantford and that part of the Township of Brantford not included in the other divisions hereinafter described. The Townships of Onondaga and Tuscarora and that part of the Township of Brantford lying south of the main road from Brantford to Hamilton and east of Fairchild's Creek.

2.—The Town of Paris and that part of South Dumfries west of the line between lots 18 and 19, and that part of the first concession of the Township of Brantford lying west of a continuation of the last-mentioned line.

3.—The remainder of the Township of South Dumfries, and of the first concession of the Township of Brantford.

4.—The ten northern concessions of the Township of Burford, and all that part of the 2nd, 3rd, 4th and 5th concessions of the Township of Brantford, west of the line between lots numbers 10 and 11, and that portion of the Kerr tract west of the continuation of the last-mentioned line.

5.—The Township of Oakland, the four southern concessions of the Township of Burford and lots numbers 1 to 5, inclusive, in the ranges east and west of the Mount Pleasant Road, in the Townships of Brantford, adjoining the Township of Oakland.

BRUCE.

Judge.

A. B. Klien, J.J., Walkerton.

Thomas Dixon, C.C.A. and C.P., Walkerton.

1.—The Town of Walkerton and the Township of Carrick and the Township of Brant, south of the 12th concession, in the lots up to No. 26, and south of the 10th concession, in lots 26 to 34 inclusive.

2.—The Village of Teeswater, the Townships of Culross and Greenock south of the 12th concession.

3.—The Town of Kincardine, the Township of Kincardine, lying south of the 10th concession.

4.—The Village of Paisley, and that part of the Township of Brant lying north of the 11th concession and west of lot 26. That part of Greenock lying north of concession 11; lots 26 to 35, inclusive, in the 8th, 9th, 10th, 11th, 12th, 13th and 14th concessions of the Township of Bruce; and Saugeen, east of a line between lots 28 and 29, and south of the proportion of the town line between Arran and Elderslie to the Saugeen River. All Elderslie lying west of the 25th side line and south of the 12th concession. And also that part lying north of concession 11 and west of lot 17.

5.—All of the Township of Amabel lying north of the 10th concession, Port Elgin and Southampton, and all Saugeen not in No. 4, Arran, west of the line between lots 10 and 11, north of Arran Lake and its outlet, and Amabel, south of concession 11, and west of concession C, and concessions 8, 9 and 10.

6.—The Village of Tiverton and all the Township of Bruce, except that part included in No. 4, and all Kincardine north of the 9th concession.

7.—Tara and all Arran, not in No. 5, and all Elderslie, not in Nos. 4 and 12, and Amabel, south of the 8th concession and east of concession lettered C.

8.—The Town of Wiarton, the Township of Albemarle and that part of Amabel not in Nos. 5 and 7.

9.—The Township of Huron.

10.—The Townships of Eastnor, Lindsay, and St. Edmunds.

11.—Lucknow and the Township of Kinloss.

12.—Chesley and those parts of Brant and Elderslie not included in Nos. 1 4 and 7.

CARLETON.

D. B. McTavish, Judge, Ottawa.

R. D. Gunn, J.J., Ottawa.

J. A. Ritchie, C.C.A. and C.P., Ottawa.

1.—Comprising all the City of Ottawa and the Township of Gloucester, to lot 15, inclusive, Rideau Front, and concessions 1 and 6, inclusive, Ottawa Front and the islands in the Ottawa River opposite thereto.

2.—The Township of Goulbourne, the 8th, 9th, and 10th concessions of the Township of Marlborough, all the Township of Nepean south of the River Goodwood, and the 4th, 5th, and 6th concessions thereof north of the same river to the boundary line between lots 20 and 21 in the last-mentioned concession.

3.—The Township of Huntley and the Township of March, except lots 1 to 5, inclusive, in concession 1, 2, 3 and 4 thereof.

4.—The Townships of Fitzroy and Torbolton.

5.—The Township of North Gower, Long Island in the Rideau River, and 1st, 2nd, 3rd, 4th, 5th, 6th and 7th concessions of Marlborough.

6.—The Township of Osgoode, the 6th, 7th, and 8th concessions Ottawa Front, and from lots 16 to 30, inclusive, of Rideau Front of the Township of Gloucester.

7.—The Township of Nepean, except the City of Ottawa, and part of the said Township lying south of the River Goodwood and concessions 4, 5 and 6, north of the River Goodwood to the boundary between lots 20 and 21 in the said last-mentioned concessions, and including also lots 1 to 5, inclusive, in concession 1, 2, 3 and 4, in the Township of March.

DUFFERIN.

W. G. Fisher, Judge, Orangeville.

W. J. L. McKay, C.C.A. and C.P., Orangeville.

1.—The Town of Orangeville, the Township of East Garafraxa and all that portion of the Township of Amaranth lying south of the southern boundary of lot No. 26, in each concession in the Township of Amaranth.

2.—The Village of Shelburne, the Township of Melancthon, and all that portion of the Township of Amaranth lying north of the southern boundary of lot number 26, in each concession of the Township of Amaranth.

3.—The Township of Mulmur.

4.—The Township of Mono.

5.—The Township of East Luther.

ELGIN.

C. W. Colter, Judge, St. Thomas.

C. O. Z. Ermatinger, J.J., St. Thomas.

A. McCrimmon, C.C.A. and C.P., St. Thomas.

1.—The Townships of Bayham, Malahide and South Dorchester.

2.—The Townships of Southwold and Yarmouth (except the City of St. Thomas).

3.—The City of St. Thomas.

4.—The Townships of Aldborough and Dunwich.

ESSEX.

J. O. Dromgole, Judge, Sandwich.

G. Smith, J.J., Sandwich.

J. H. Rodd, C.C.A. and C.P., Windsor.

1.—Town of Sandwich and Township of West Sandwich.

2.—Town of Amherstburg and the Townships of Alden and Anderdon.

3.—The Village of Kingsville, and all that part of the Township of Gosfield not included in Division No. 8.

4.—The Township of Colchester South, and all Colchester North, south of the 9th concession, exclusive of the said concession, and the lots on both sides of Maiden Street.

5.—Township of Mersea and Village of Leamington.

6.—The Township of Rochester, the Village of Belle River, the first concession of the Township of Maidstone, and all north of the Middle Road in the said Township of Maidstone.

7.—Town of Windsor, the Town of Walkerville, and all of Sandwich East, north of the Talbot Street range.

8.—The Town of Essex, and all of the Township of Maidstone lying west of the first concession and south of the Middle Road; so much of Sandwich East as is south of Talbot Street, including the lots on both sides of said street to Nos. 306 and 307; all of Colchester north of the 9th concession, including said concession and lots on both sides of Maiden Street, and all that part of Gosfield lying north of concession 6, and extending as far east from the limits between Gosfield and Colchester as lots No. 12, including such lot in each concession north of concession 6, inclusive.

9.—The Townships of Tilbury West and Tilbury North.

10.—The Township of Pelee.

FRONTENAC.

H. R. Lavell, Judge, Kingston.

J. L. Whiting, C.C.A. and C.P., Kingston.

1.—City of Kingston, Township of Garden Island, Wolfe Island, Howe Island, and part of the Township of Pittsburg.

2.—Cataraqui, the Township of Kingston and the Village of Portsmouth.

3.—Loughboro', the Townships of Loughboro' and Bedford.

4.—Verona, Townships of Portland and Hinchinbrooke.

5.—Sudbury, the Township of Storrington and part of the Township of Pittsburg.

6.—The Townships of Olden, Oso, Barrie, Clarendon, Palmerston, Miller, Canonto, and South Canonto.

7.—The Township of Kennebec.

GREY.

C. O. Sutherland, Judge, Owen Sound.

C. H. Widdifield, J.J., Owen Sound.

C.C.A. and C.P., Owen Sound.

1.—The Town of Owen Sound, the Village of Brooke and the Townships of Derby, Keppel, Sarawak and Sydenham.

2.—The Town of Durham, the Township of Egremont, and those portions of the Townships of Bentinck, Normanby and Glenelg as follows:—That part of the Township of Bentinck lying east of the line between lots 30 and 31 in the 1st, 2nd and 3rd concessions south of the Durham Road, and in concessions 1, 2 and 3 north of the Durham Road, and east of the line between lots 15 and 16 in concessions 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 thereof. That part of the Township of Normanby lying east of the line between lots 20 and 21, in the 4th, 5th, 6th, 7th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th, 16th, 17th, and 18th concessions, and all of the Township of Glenelg, excepting that portion lying east of the line

5.—The Township of Proton, the west half of the Township of Osprey, and those parts of the Township of Artemesia consisting of the ranges of lots lying parallel to the Toronto and Sydenham Road, and south of the line between lots 130 and 131, and concessions 1, 2 and 3, south of the Durham Road, and 1, 2, 3, 4, 5 and 6 north of the said Durham Road, and those portions of concessions 7, 8 and 9 lying east of the ranges of lots parallel with the Toronto and Sydenham Road, and those portions of concessions 10, 11, 12, 13 and 14 lying east of the line between lots 30 and 31.

6.—The Township of Sullivan and the Township of Holland, excepting those portions of concessions 9, 10, 11 and 12 lying south of the line between lots 15 and 16, and those portions of concessions 7 and 8 west of the ranges of lots lying parallel with the Toronto and Sydenham Road, and the ranges of lots lying parallel with the Toronto and Sydenham Road and south of the line between lots 50 and 51.

7.—All the lots from 1 to 30, inclusive, in the three concessions south and the three concessions north of the Durham Road in the said Township of Bentinck, and all the lots from 1 to 15, inclusive, in the 12th concession, from the 4th to the 15th concessions, inclusive, of the said Township of Bentinck, and all the lots from 1 to 20, inclusive, in all the concessions from 4 to 18, inclusive, in the Township of Normanby aforesaid.

8.—All the lots from 51 to 130, inclusive, in all the concessions parallel to and being northeast and southwest of the Toronto and Sydenham Road, in the Townships of Artemesia, Glenelg and Holland aforesaid; all lots to the westward of the dividing line between lots 30 and 31, in all the concessions from 10 to 14, inclusive, and all the lots from 1 to 5 in the 7th, 8th and 9th concessions, inclusive, which lie to the southwest of the third concession, southwest of the said Toronto and Sydenham Road, in the said Township of Artemesia; all the lots from 1 to 15, inclusive, in concessions 5 and 6, and all the lots from 1 to 15, inclusive, in the concessions from 7 to 12, inclusive, in the Township of Euphrasia; all lots south of the allowance for road between lots 15 and 16, in the 9th, 10th, 11th and 12th concessions, and from lots 25 to 30, inclusive, on the 7th concession, and lots 28, 29, and 30 in the 8th concession of the said Township of Holland; and all the lots lying east of allowance for road between lots 10 and 11 in all the concessions from 7 to 15, inclusive, in the Township of Glenelg.

HALDIMAND.

Judge.

J. A. Murphy, C.C.A. and C.P., Cayuga.

1.—Comprising the Township of Seneca except the first and second concessions, the Young Tract, and the property of the late Richard Martin and the late Robert Weir: all of the Township of Oneida, except the first range north of the Cayuga line, the Dennis Tract, and the lots southerly of the said tract, and the Village of Caledonia.

2.—Comprising the Township of North Cayuga, except that portion thereof lying northeast of the side line between lots 12 and 13, and 1st and 2nd concessions of the Township of Seneca, except that portion thereof lying northeast of the side line between lots 12 and 13, the Young Tract, and the lands of the late Robert Weir and Richard Martin, Esquires, in the said Township of Seneca, the first range of Oneida north of the Cayuga line, also the Dennis Tract and river lots lying south, and the Townships of Rainham and South Cayuga.

3.—Comprising the Townships of Moulton, Sherbrooke and Dunn, and the Town of Dunnville.

4.—Comprising the Township of Walpole, and the Village of Hagersville.

5.—Comprising the Township of Canboro', that portion of North Cayuga lying east of the side line between lots 12 and 13, and those parts of the 1st and 2nd concessions of the Township of Seneca lying northeast of the side line between lots 12 and 13.

COUNTY OF HALIBURTON.

(Annexed to Victoria for Judicial Purposes.)

Judge.

H. McMillan, J.J.

T. H. Stinson, C.P. and C.C.A., Lindsay.

1.—The Townships of Glamorgan and Snowden, except that portion of both included in the third division, and all of the Townships of Snowden, Lutterworth, Minden, Anson, Stanhope, Hindon.

2.—The Townships of Dysart, Guilford, Harburn, Dudley, Harcourt and Bruton, and that portion of Monmouth not included in the third division.

3.—All the rest of the territory comprising Township of Monmouth (except lots 1 and 19, inclusive) in 13th, 14th, 15th, 16th and 17th concessions; the south 12 concessions of the Township of Glamorgan, and from lot 21, inclusive, to the eastern boundary in the south six concessions of Snowden.

4.—The Townships of Shelbourne, McClintock, Livingstone, Lawrence, Nightingale, Havelock, Eyre and Clyde.

HALTON.

J. W. Elliott, Judge, Milton.

W. I. Dick, C.C.A. and C.P., Milton.

1.—All the territory comprised in the new survey of the Township of Trafalgar, and the first ten lots in concessions 1, 2, 3, 4, 5 and 6 in the Township of Esquesing, and the first five lots in concessions 7, 8, 9, 10 and 11 in the said township.

2.—That part of the Township of Trafalgar known as the Old Survey.

3.—All the rest of the territory comprised in concessions 8, 9, 10 and 11 in the Township of Esquesing not comprised in the first division.

4.—All the rest of the territory comprised in concessions 1, 2, 3, 4, 5 and 6, Township of Esquesing.

5.—The Township of Nassagaweya.

6.—The Township of Nelson.

HASTINGS.

G. E. Deroche, Judge, Belleville.

E. B. Fralick, J.J., Belleville.

P. J. M. Anderson, C.C.A. and C.P., Belleville.

1.—To comprise the City of Belleville and the Township of Thurlow; also all that portion of the Township of Sidney lying south of the 8th concession and east of the line between lots 18 and 19.

2.—Comprising the Townships of Wollaston, Limerick and Cashel, and the six northerly concessions of the Townships of Tudor and Brimsthorpe, and all those parts of the Township of Lake, in all the concessions thereof lying north of lots 21 in said concessions, all in the County of Hastings.

3.—The Township of Tyendinaga, except that part called Deseronto.

4.—The Township of Hungerford.

5.—All that part of the Township of Sidney which lies to the north of the 8th concession, and to the east of lot No. 6, in each concession north of the 8th concession, and all that part of the Township of Rawdon which lies to the south of the 9th concession, and that part of the Township of Huntingdon south of the 5th concession; also Block A and lots 1, 2, 3, 4, 5 and 6, in the 8th and 9th concessions of the Township of Sydney heretofore forming part of the 2nd division, together with all that portion of the Township of Sidney lying north of the 7th concession, and east of the line between lots 6 and 7.

6.—The Township and Village of Madoc, all that part of the Township of Huntingdon north of the 6th concession of said township, and all of the Townships of Tudor and Grimsthorpe, except the northerly six concessions of each of the said townships.

7.—The village of Deseronto.

9.—The Town of Trenton, and all that part of the Township of Sidney which lies to the west of lot 7 in each of the concessions of the township, including Mill Island. Also, all of said Township of Sidney lying south of the 8th concession and west of the line between 18 and 19, and east of the line between lots 6 and 7.

10.—The Township of Marmora, that part of the Township of Lake lying south of lots 22 in all the concessions thereof, and all that part of the Township of Rawdon which lies north of the 8th concession thereof.

11.—The Townships of Herschell, Monteagle, Carlow, Bangor, Wicklow and McClure.

12.—The Townships of Faraday, Dungannon and Mayo, and the Village of Bancroft.

HURON.

B. L. Boyle, Judge, Goderich.

Philip Holt, J.J., Goderich.

Chas. Seager, C.C.A. and C.P., Goderich.

1.—Comprising the Town of Goderich, that part of the Township of Goderich to the north of the Cut Line and the Huron Road until the same meets the road allowance between the 13th and 14 concessions, then back along the Huron Road to its junction with the Cut Line, then west by the road allowance between concessions 11 and 12 to the River Maitland, then along the River Maitland to Goderich, together with the Township of Colborne.

2.—Comprising the Township of McKillop, the Town of Seaforth, and all that portion of the Township of Tuckersmith not included in the third division.

3.—Comprising all that portion of the Township of Hullett south of the blind line between the 7th and 8th concessions, of the Township of Hullett, that part of the Township of Goderich not included in Nos. 1 and 7, 1st, 2nd, 3rd and 4th concessions, Township of Stanley 1st and 2nd concessions, Township of Tuckersmith, L.R.S., north of lot 15, and that portion west of side road between lots 25 and 26, H.R.S., and Town of Clinton.

4.—Comprising the Township of Grey, all of the Township of Morris east of side road between lots Nos. 10 and 11 (which is not included in No. 12), and the Village of Brussels.

5.—Comprising the Townships of Usborne and the Village of Exeter.

6.—Comprising the Townships of Ashfield and all West Wawanosh, except that portion east of Maitland River.

7.—Comprising the Township of Goderich, south of Cut Line and Huron Road until the same joins the road between the 12th and 14th concessions of the Township of Goderich; thence along the said concessions until the same joins the River Bayfield, all Stanley not included in No. 3 and the Village of Bayfield.

8.—Comprising the Village of Wingham, the Township of Turnbury, all that part of East Wawanosh not included in No. 12, and all of the Township of Morris not included in Nos. 4 and 12.

9.—Comprising the Township of Howick and the Village of Wroxeter.

10.—Comprising the Township of Hay.

11.—Comprising the Township of Stephen.

12.—Commencing at the northeast angle of the Township of Hullett, thence southerly along the easterly boundary of the said Township of Hullett to the blind line between the 7th and 8th concessions of said township, thence westerly along said line to the western boundary of the township, thence northerly along the westerly boundary of the township to the Maitland River at the southeastern corner of the Maitland Block, thence along the said river northerly till the western boundary of East Wawanosh is reached, thence northerly along said westerly boundary to the road running between the 6th and 7th concessions of said Township of East Wawanosh, thence easterly along said road to the easterly limit of said township, thence northerly along the gravel road to the road running between the 5th and 6th concessions of the Township of Morris, thence easterly along said road to the line between lots 10 and 11, thence southerly along said line between the 6th and 7th concessions, thence easterly along said line to the line between lots 15 and 19, thence southerly to the boundary line between the Townships of Morris and Hullett, thence easterly to the place of beginning, including the Village of Blyth.

DISTRICT OF KENORA.

T. W. Chapple, Judge, Kenora.

J. F. MacGillivary, C. Atty. and C.P., Kenora.

1.—Comprising all the portion of the said District of Kenora lying west of the Seventh Meridian Line, including the Towns of Kenora and Keewatin.

2.—Comprising all that portion of the said District lying east of the eastern boundary of the Third Division, south of the northern boundaries of the Townships of Zealand and Hartman to the eastern boundary of the said District, including the Municipality of Ignace.

3.—Comprising all that portion of the said District lying between the Seventh Meridian Line and a line drawn parallel with the western boundary of lot 10 in the Township of Zealand, and extending northward to the northern boundary of the said District and southward to the southern boundary thereof, including the Town of Dryden.

4.—Comprising all that portion of the said Second Division, lying north of a line drawn eastward along the northern boundaries of the Township of Zealand and Hartman, to the eastern boundary of the said District of Kenora.

KENT.

Archibald Bell, Judge, Chatham.
John L. Dowlin, J.J., Chatham.
H. D. Smith, C.C.A. and C.P., Chatham.

1.—The First Division to consist of the City of Chatham and that part of the Townships of Dover East and West to the south of the 12th and 13th concession line of the Township of Dover East, and that part of the Township of Chatham south of the 12th and 13th concession line, and west of the side roads between lots 12 and 13, from the first mentioned 12th and 13th concession line to the 5th and 6th concession line, and all south of the said 5th and 6th concession line of said township; that part of the Township of Harwich north of 5th and 6th concession line, by the easterly boundary; that part of the Township of Raleigh north of the 16th concession to the west side road between lots 12 and 13 north to the 6th and 7th concession line, and all of the said township north of the said last-mentioned line, and that part of the Township of Tilbury East north of the 4th concession.

2.—The Second Division to consist of that portion of Township of Howard south of the 2nd and 3rd concession line by the eastern boundary (known as the Botany Road), and that part of the Township of Orford south of the 10th and 11th concession line of said township.

3.—The Third Division to consist of all that part of the Gore of Camden lying west of the 10th and 11th concession line, and that part of the Township of Camden lying west of the side line between lots 6 and 1; the Village of Dresden, and that part of the Township of Chatham north of the 5th and 6th concession line and east of the side roads between lots 12 and 13.

4.—The Fourth Division to consist of that part of the Township of Harwich south of the 5th concession of the eastern boundary, and south of the 3rd concession by the western boundary, and that part of Raleigh south of the 15th concession and east of the side road between lots 12 and 13 and the road to the shore through lot 146 on the Talbot Road.

5.—The Fifth Division to consist of the Village of Wallaceburg, the Gore of Chatham and that part of the Township of Chatham northwest of the 12th and 13th concession line, and west of the said roads between lots 12 and 13, and that part of Dover lying north of the 12th and 13th concession side road.

6.—The Sixth Division to consist of that part of the Township of Howard north of the Botany Road aforesaid, and that part of the Township of Oxford north of the 10th and 11th concession line, the Township of Rone, the Township of Bothwell, the Village of Thamesville, and that part of the Gore of Camden east of the 10th and 11th concession line, and that part of the Township of Camden east of the side line between lots 6 and 7.

7.—The Seventh Division to consist of that part of Tilbury East south of the 3rd concession, the Township of Romney, and that part of the Township of Raleigh south of the 6th and 7th concession line, and west of the side road between lots 12 and 13, in the said township, and the road through lot 147 on Talbot Road.

LAMBTON.

D. F. McWatt, Judge, Sarnia.
A. E. Taylor, J.J., Sarnia.
J. P. Bueke, C.C.A. and C.P., Sarnia.

1.—The external boundaries of the Township of Sarnia and the Town of Sarnia.

2.—The external boundaries of the Township of Warwick, including that portion of the Village of Arkona south of the township line.

3.—The external boundaries of the Townships of Euphemia and Dawn.

4.—The external boundaries of the Township of Sombra.

5.—The external boundaries of the Township of Plympton.

6.—The external boundaries of the Township of Bosanquet, including that portion of the Village of Arkona north of the township line.

7.—The external boundaries of the Township of Moore.

8.—The external boundaries of the Township of Enniskillen.

9.—The external boundaries of the Township of Brock.

LANARK

J. H. Scott, Judge, Perth.

E. G. Malloch, C.C.A. and C.P., Perth.

1.—The Town of Perth, and the Townships of Drummond, Bathurst, South Sherbrooke, Burgess North, and that part of the Township of Elmsley North, north of the Rideau River, within the County of Lanark, and west of lot No. 12 in each concession.

2.—The Second Division to consist of the Village of Lanark, and the Townships of Lanark, Dalhousie, Darling, Lavant and North Sherbrooke.

3.—The Third Division to consist of the Town of Carleton Place and the Township of Beckwith, and the first six lots in the first seven concessions of Township of Ramsay.

4.—The Township of Montague, the Town of Smith's Falls, and that part of the Township of North Elmsley, from lot No. 1 to lot No. 12, in each concession, both inclusive, not within the limits of the Town of Smith's Falls.

5.—The Township of Pakenham, the Town of Almonte, and the Township of Ramsay, with the exception of the first six lots in the first seven concessions of the said township.

LEEDS AND GRENVILLE.

J. K. Dowsley, Judge, Brockville.

E. J. Reynolds, J.J., Brockville.

M. M. Brown, C.C.A. and C.P., Brockville.

1.—To consist of the 1st, 2nd, 3rd, 4th, 5th, 6th and 7th concessions and broken front of the Township of Elizabethtown, and the concession roads between them.

2.—To consist of the 1st, 2nd, 3rd, 4th and 5th concession, and broken front and that part of the 6th, 7th and 8th concessions from the town line of Edwardsburg to lot No. 18, inclusive, of the Township of Augusta, and the concession roads between them.

3.—To consist of the 1st, 2nd, 3rd, 4th and 5th concessions and broken front of the Townships of Leeds and Lansdowne, respectively, and the concession roads between them.

4.—To consist of the Township of South Gower, the Township of Oxford from the west side line of lots No. 11 in all the concessions of the eastern boundary of the township, and the gore of land between South Gower, Oxford and Edwardsburg.

5.—To consist of the Township of Wolford (except the 7th and 8th concessions and the allowances of roads within and between them); lots Nos. 1 to 10, inclusive, in the 2nd, 3rd, 4th, 5th, 6th, 7th and 8th concessions of the Township of Oxford, and allowances of roads within and between them.

.6—To consist of the Townships of Bastard and Burgess, and those parts of the Townships of Leeds and Lansdowne, on the north side of the rear of the 5th concession in each respectively.

7.—To consist of the Townships of Kitley and Elmsley.

8.—To consist of the Townships of North Crosby and South Crosby.

9.—To consist of that part of the Townships of Escott and Yonge, in rear of the 4th concession of Yonge, and in rear of the 6th concession of Escott; that part of the Township of Elizabethtown, in rear of the 7th concession of and west of lot No. 18 in the 8th, 9th, 10th and 11th concessions, and the allowances for roads embraced therein.

10.—To consist of the Township of Edwardsburg.

11.—To consist of that part of the Township of Augusta in rear of the 5th concession and west of lot No. 18 in the 6th, 7th and 8th concessions; the whole of the 9th and 10th concessions of the Township of Augusta; the Gore between the Townships of Oxford, Wolford and Augusta; that part of the Township of Elizabethtown in rear of the 7th concession, and east of the commons, between lots No. 18 and 19 in the 8th, 9th and 10th concession; the 7th and 8th concessions of the Township of Wolford; lots No. 1 to 10, inclusive, in the 9th and 10th concessions of the Township of Oxford; and the allowance for roads embraced therein.

12.—To consist of the 1st, 2nd, 3rd and 4th, concessions and broken front of the Township of Yonge; the 1st, 2nd, 3rd, 4th, 5th and 6th concessions and broken front of the Township of Escott, and the allowances for roads embraced therein.

The said 1st, 2nd and 12th divisions shall respectively embrace and comprehend within their lines those portions of the River St. Lawrence and islands therein, within the exterior lines of which such portions of said river and islands would lie and be, if such exterior side lines were produced and extended in that direction to the utmost limits of the Province.

LENNOX AND ADDINGTON.

Jas. H. Madden, Judge, Napanee.

H. M. Deroche, C.C.A. and C.P., Napanee.

1.—The Town of Napanee, Township of Richmond, all that part of North Fredericksburg and Adolphustown lying north of Hay Bay, and all that part of North Fredericksburg lying north of Big Creek.

2.—Comprises 1st concession of Ernestown, the Village of Bath, the Township of Amherst Island, and the 2nd, 3rd and 4th concessions of the said Township of Ernestown, from the west limits thereof to the west limit of lot No. 21 in each concession.

3.—Township of South Fredericksburg and all that part of North Fredericksburg and Adolphustown not included in Division No. 1.

4.—1st, 2nd and 3rd concessions of the Township of Camden and the Village of Newburg.

5.—All that part of the Township of Camden not included in Division No. 4.

6.—All that portion of the Township of Ernestown not included in the limits of Division No. 2.

7.—Township of Sheffield.

8.—Townships of Kaladar, Anglesea and Effingham.

9.—Townships of Abinger, Ashby and Denbigh.

LINCOLN.

R. B. Carman, Judge, St. Catharines.

M. Brennan, C.C.A. and C.P., St. Catharines.

1.—The Town and Township of Niagara.

2.—The Township of Grantham (including the City of St. Catharines), the Villages of Merritton and Port Dalhousie and the Township of Louth.

3.—The Townships of Caistor and Gainsborough and the 9th concession of the Township of Grimsby, including the 1st and 2nd ranges as part of the said concession.

4.—The Village of Beamsville and the Township of Clinton.

5.—The Village of Grimsby, the Township of North Grimsby, and the Township of South Grimsby, except that portion included in the Third Division.

DISTRICT OF MANITOULIN.

C. E. Hewson, Judge, Gore Bay.

W. F. McRae, C.A., and C.P., Gore Bay.

1.—The Town of Gore Bay, the Townships of Gordon, Allan, Campbell, Mills, Burpee, Robinson, Dawson, The Islands, Barrie, Clapperton and the Duck Islands, and that part of the Township of Billings lying west of the road allowance between lots 15 and 16 in the several concessions thereof, and so much of the Township of Carnarvon as lies west of Lake Mindemoya and north of the line between the 6th and 7th concessions thereof, and Cockburn Island

2.—The Town of Little Current, the Township of Howland and those parts of the Townships of Sheguindah and Bidwell lying north of the line between the 6th and 7th concessions of Sheguindah and the 4th and 7th concessions of the Township of Bidwell, and the 6th and 7th concessions of the line between lots 17 and 18 in the Township of Billings, and the adjacent islands lying north and east of the said Townships, except the Clapperton Island.

3.—Manitowaning, the Townships of Assiginack, Tehkummah and Sandfield, and those parts of the Township of Sheguindah lying south of the line between the 4th and 5th concessions of the Township of Bidwell and 6th and 7th concessions of the Township of Billings to the line between lots 17 and 18 of said township, and the Township of Carnarvon, except so much of the same as lies west of Mindemoya Lake, and all the part of Manitoulin lying east of the Township of Assiginack, Manitowaning and South Bays and the islands adjacent thereto.

MIDDLESEX.

Talbot Macbeth, Judge, London.

Edward Elliott, J.J., London.

J. B. McKillop, C.C.A., and C.P., London.

1.—That part of the City of London lying to the west of Maitland street with that portion of the Township of London lying south of the line between the 4th and 5th concessions and west of the said street, produced northerly on a line in the same direction to the line between the said 4th and 5th concessions, and with that portion of the Township of Westminster lying west of the main road leading south from Clark's Bridge, across the Thames, south to the line between the 1st and 2nd concessions, and westerly to the line between lots 42 and 43, and extending northerly to the River Thames, and also including the Village of London West

2.—The Villages of Parkhill and Ailsa Craig, the Townships of East Williams and West Williams, and that portion of the Township of Lobo lying north of the line between the 11th and 12th concessions, and east of the lines between lots Nos. 12 and 13.

3.—The Townships of McGillivray and Biddulph and the Village of Lucan.

4.—The Township of Delaware, with that portion of the Township of Westminster west of the line between lots 30 and 31 in the 2nd concession, then southerly on the line between lots 20 and 21 to the southerly limit of the township, including all west of said line, and also including all that portion of the front of said Township of Westminster lying west of the line between lots Nos. 42 and 43, not included in the first division, with that portion of the Township of Caradoc lying south of the line between the 5th and 6th concessions to the River Thames, and with that portion of the Township of Lobo lying south of the line between the 6th and 7th concessions, to the River Thames.

5.—The Township of Ekfrid and Mosa, including the Villages of Wardsville, Newbury and Glencoe.

6.—Townships of Adelaide and Metcalfe, the Town of Strathroy, with that portion of the Township of Caradoc lying north of the line between the 3rd and 4th concessions, with that portion of the Township of Lobo which lies north of the 6th concession and west of the line between lots 12 and 13 of the said township.

7.—The Township of North Dorchester, north and south of the River Thames, that portion of the Township of West Nissouri which lies south of the line between lots 14 and 15, and with that portion of the Township of Westminster lying south of the line between the 1st and 2nd concessions and east of the line between lots 30 and 31 in the 2nd concession and thence east of the line between lots 20 and 21, continued south to the southerly limit of the said Township of Westminster.

8.—All that portion of the Township of London which lies north of the line between the 4th and 5th concessions, that portion of the Township of Lobo which lies north of the line between the 6th and 7th concessions, and east of the line between lots 12 and 13 to the line between the 11th and 12th concessions and with all that portion of the Township of West Nissouri which lies north of the line between lots 14 and 15.

9.—All that part of the City of London lying east of Maitland Street; that part of the Township of London, lying north of the line between the 4th and 5th concessions and east to the said street, produced northerly or in a line in the same direction to the line between the said 4th and 5th concessions and that part of the Township of Westminster lying north of the line between the 1st and 2nd concessions, and east of the main road leading south from Clarke's Bridge across the Thames.

DISTRICT OF MUSKOKA.

A. A. Mahaffy, Judge, Bracebridge.

Thomas Johnson, C.A., and C.P., Bracebridge.

1.—The Town of Bracebridge and the Townships of Macauley, McLean, Ridout, Monck and Cardwell, concessions 1, 2, 3, 4, 5, 6, 7, 8 and 9 in the Townships of Stephenson, Brunel and Franklin and that part of the Township of Watt situated east of lot 21, in the several concessions thereof and concessions 7, 8, 9, 10, 11, 12 and 13 in the Townships of Muskoka and Draper.

2.—The Town of Gravenhurst, the Townships of Morrison, Ryde, Wood, Oakley and Baxter, and concessions 1, 2, 3, 4, 5 and 6 of the Townships of Muskoka and Draper.

3.—The Town of Huntsville, the Townships of Stisted, Chaffey and Sinclair, and concessions 10, 11, 12, 13 and 14 in the Townships of Stephenson, Brunel and Franklin.

4.—The Village of Port Carling and the Townships of Freeman, Gibson and Medora and that part of the Township of Watt situated on the west of lot 21 in the several concessions thereof.

DISTRICT OF NIPISSING.

Jos. A. Valin, Judge, North Bay.

H. D. Leask, J.J., North Bay.

T. E. McKee, C.A., and C.P., North Bay.

1.—To be composed of all that part of the District which is situated west of the line between the Indian Reserve and the Township of Widdifield produced south to the boundary of the District, and north of the north-east angle of the Township of Gooderham, and south of the line marking the northern boundary of the said Township of Gooderham produced west to the boundary of the District.

2.—To be composed of so much of the District as lies east of the line commencing at the north-west angle of the Township of Poitras produced to the south-east angle of the Township of French; the Townships of Olrig and Mattawan, and all that part of the District situated east of the line between the Townships of Bonfield and Calvin, produced to the southerly boundary of the District.

3.—To be composed of the Townships of Widdifield, Phelps, Ferris, Chisholm, Ballantyne, Wilkes, Biggar, Paxton, Butt, Devine, Hunter, McCraney, Finlayson, Peck, and all that part of the District situated west of a line drawn from the south-east angle of the Township of French, produced north to the Ottawa River, thence along the Ottawa River to the south-east angle of the Township of South Lorrain, thence west along the south boundary of South Lorrain to the east boundary of the Township of Cassels, thence north along the east boundary of the Township of Cassels, produced northerly to the northern boundary of the District, thence west along the northern boundary of the District to the western boundary thereof, thence southerly along the western boundary to the north-west angle of the Township of Pardeo, thence east along the north boundary of the Township of Pardeo, produced to the north-east angle of the Township of Gooderham; thence southerly along the east boundary of the Township of Gooderham, and the said boundary forwarded to the waters of Lake Nipissing.

5.—To be composed of the Townships of Bonfield and Boulter.

NORFOLK.

A. T. Boles, Judge, Simcoe.

T. R. Slaght, C.C.A., and C.P., Simcoe.

1.—The Town of Simcoe, the Gore of the Township of Woodhouse and all that part of said Township lying west of the side line between lots 5 and 6, together with that part of the 4th, 5th and 6th concessions lying west of the said line between lots 12 and 13.

2.—The Township of Townsend and the Village of Waterford.

3.—The Township of Windham.

4.—The Township of Middleton and the Village of Delhi.

5.—The Township of Charlotteville.

6.—The Townships of North Walsingham, South Walsingham and the Village of Port Rowan.

7.—The Township of Houghton.

8.—The Village of Port Dover, and that part of the Township of Woodhouse not included in Division 1, viz.: all that part of the 1st, 2nd and 3rd concession lying east of the side line between lots 5 and 6, and that part of the 4th, 5th and 6th concessions lying east of the said line, between lots 12 and 13 in said township.

NORTHUMBERLAND AND DURHAM.

H. A. Ward, Judge, Cobourg.
G. M. Roger, J.J., Cobourg.
W. F. Kerr, C.C.A. and C.P., Cobourg.

1.—Townships of Cartwright and Darlington and the Town of Bowmanville.
2.—Townships of Clarke and Village of Newcastle.
3.—Township of Hope and Town of Port Hope.
4.—Townships of Cavan, Manvers, South Monaghan and Village of Millbrook.
5.—Township of Hamilton and Town of Cobourg.
6.—Townships of Haldimand and Alnwick.
7.—Township of Cramahe and Village of Colborne.
8.—Township of Brighton and Village of Brighton.
9.—Township of Percy and Village of Hastings.
10.—Township of Murray.
11.—Township of Seymour and Village of Campbellford.

ONTARIO.

T. MacGillivray, Judge, Whitby.
D. J. McIntyre, J.J., Whitby.
J. E. Farewell, C.C.A. and C.P., Whitby.

1.—Including the Townships of Whitby and East Whitby and the Towns of Whitby and Oshawa.
2.—The Township of Pickering.
3.—The Townships of Reach and Scugog and the Village of Port Perry.
4.—The Townships of Uxbridge and Scott and the Town of Uxbridge.
5.—The Township of Brock and the Village of Cannington.
6.—The Township of Thorah and all that part of the Township of Mara lying south of the line between the 4th and 5th concessions.
7.—All that part of the Township of Mara lying north of the line between the 4th and 5th concessions thereof, and the Township of Rama.

OXFORD.

Alex. Finkle, Judge, Woodstock.
R. N. Ball, C.A., and C.P., Woodstock.

1.—Comprising the City of Woodstock, the Township of East Oxford, and that part of the Township of East Zorra, lying south of the line between lots number twenty-five and twenty-six of the Township of Blandford, and that part of the Township of North Oxford lying east and north of the road between lots 16 and 17 to the boundary of the Township line between North and West Oxford, and that part of the Township of West Oxford lying east of the road betwen lots 6 and 7 to the boundary of the Township of East Oxford, and that part of the Township of Blandford lying south of the 10th concession.

2.—Comprises the Township of Blenheim.

3.—Comprises the Township of East Nissouri and West Zorra and the Village of Embro.

4.—Comprises the Townships of North Norwich and South Norwich and the Village of Norwich.

5.—Comprises the Town of Ingersoll and that part of the Township of North Oxford lying west and south of the road between lots No. 16 and 17 of the Township of West Oxford, and that part of the Township of West Oxford lying south of the road between lots 6 and 7 to the line between West Oxford and East Oxford, and those portions of the Township of Dereham being part of the 1st concession of the said Township of Dereham, west of the Middle Town Line.

6.—Comprises the Town of Tillsonburg and that part of the Township of Dereham not included in the Fifth Division.

7.—Comprising the Village of Tavistock and that part of the Township of East Zorra, north of the road between lots 25 and 26, and that part of the Township of Blandford lying north of the 10th concession of the said Township.

DISTRICT OF PARRY SOUND.

F. R. Powell, Judge, Parry Sound.

W. L. Haight, C.A. and C.P., Parry Sound.

1.—The Town of Parry Sound and the Townships of Foley, McDougall, Cowper and Carling, and all that portion of the district lying to the west of the east boundary of Carling, produced to the French River.

2.—The Townships of McKellar, Ferguson, Hagerman, Croft, and all that portion of the district lying between the east boundary of Ferrie and the west boundary of Ferguson, produced to the French River.

3.—The Townships of Humphrey, Christie, Monteith and Conger.

4.—Townships of McMurrich, Perry, Armour, Proudfoot and Bethune.

5.—Townships of Spence, Chapman, Ryerson and Lount.

6.—That territory bounded on the west by the western boundaries of the Townships of Pringle and Patterson, and the western boundary of the Township of Patterson, produced to the French River and Lake Nipissing; on the east by the boundary of the District of Parry Sound, and on the south by the southern boundaries of the Townships of Himsworth, Gurd and Pringle.

7.—The Townships of Machar, Laurier, Strong and Joly.

PEEL.

D. McGibbon, Judge, Brampton.

W. H. McFadden, C.C.A., and C.P., Brampton.

1.—Township of Brampton, Township of Chinguacousy and northern division of the Township of Toronto Gore.

2.—Village of Streetsville, Township of Toronto and southern division of the Township of Toronto Gore.

3.—Township of Caledon.

4.—Village of Bolton, Township of Albion.

PERTH.

J. A. Barron, Judge, Stratford.

G. G. McPherson, C.C.A., and C.P., Stratford.

1.—To consist of all that part of the Township of North Easthope west of the line between lots 25 and 26, and south of the road between the 8th and 9th concessions, and all that part of the Township of South Easthope west of the side line between lots 25 and 26; all that part of the Townships of Downie and Gore north and east of the concession line between the 10th and 11th concessions and the Oxford Road; and all the Township of Ellice from the 1st to 13th concession, inclusive.

2.—To consist of all that part of the Township of Fullarton not included in Division No. 3, and the Townships of Hibbert and Logan.

3.—To consist of that portion of the Township of Downie west of the Oxford Road, and south of the concession line between the 10th and 11th concessions; the Township of Blanshard; all that part of the Township of Fullarton comprising the 13th and 14th concessions, and south of a road leading from Mitchell Road, between lots 24 and 25, east of lots 3 in the 10th concession; thence east along the line between the 10th and 11th concessions to the town line.

4.—To consist of that part of the Township of North Easthope east of the line between lots 25 and 26, and the north of the 8th concession, inclusive, with the 9th and 10th concessions; all that part of the Township of South Easthope not included in Division 1.

5.—To consist of the Township of Mornington, and all that part of the Township of Elma from lots 13 to 72, both numbers inclusive, of the 1st concession, and from lots 27 to 16, both numbers inclusive, in and from the 2nd to the 18th concession, both concessions inclusive, of the said Township of Elma; and concessions 14, 15 and 16 of the Township of Ellice; and concessions 11, 12, 13 and 14 of the Township of North Easthope.

6.—To consist of the Township of Wallace and all that part of the Township of Elma from the 1st concession to the 18th concession, both concessions inclusive, and comprising lots Nos. 1 to 52, both inclusive, of the 1st concession, and lots Nos. 1 to 26 inclusive, from the 2nd to the 18th concession, both concessions inclusive.

PETERBOROUGH.

E. C. S. Huycke, Judge, Peterborough.

R. E. Wood, C.C.A., and C.P., Peterborough.

1.—Shall comprise the City of Peterborough, the Townships of North Monaghan and Ennismore, all the Township of Smith lying south of the 7th concession, all that part of the Township of Otonabee lying west of the 8th concession and north of lots Nos. 21 and all that part of the Township of Douro lying south of lots numbered 11.

2.—Shall comprise the Village of Norwood, the Township of Asphodel, and all that part of the Township of Dummer lying east of the 5th concession and that part of the said Township of Dummer lying west of the 6th concession and south of lots numbered 11.

3.—Shall comprise that part of the Township of Smith lying north of the 6th concession, all that part of the Township of Douro lying north of lots numbered 10, that part of the Township of Dummer lying west of the 6th conces-

sion and north of lots numbered 10, the Township of Galway, the Township of Harvey and the Village of Lakefield.

4.—Shall comprise the Townships of Anstruther, Burleigh, Cavendish and Chandos.

5.—Shall comprise the Townships of Belmont and Methuen and the Village of Havelock.

6.—Shall comprise the Township of Otonabee, except that part thereof lying west of the 8th concession and north of lots numbered 21.

PRESCOTT AND RUSSELL.

A. Constantineau, Judge, L'Orignal.

A. Johnston, J.J., L'Orignal.

J. Maxwell, C.C.A., and C.P., L'Orignal.

1.—Comprises the whole of the Township of Longueil, the municipality of the Village of L'Orignal, and the 1st concession of the Township of Caledonia.

2.—Comprising all that part of the Township of West Hawkesbury, extending from front of 3rd concession to the rear of the said township.

3.—Comprises the whole of the Township of East Hawkesbury.

4.—Comprising the Township of North Plantagenet, and that part of the Township of South Plantagenet lying north of the Nation River.

5.—Comprising the whole of the Township of Cumberland.

6.—Comprising the whole of the Township of Russell.

7.—Comprising the two front concessions of the Township of West Hawkesbury, and the Municipality of Hawkesbury Village, within the same.

8.—Comprising the Township of Caledonia (excepting the 1st concession of the said township), and also that portion of the Township of South Plantagenet lying south and east of the Nation River.

9.—Comprising the whole of the Township of Alfred.

10.—Comprising the whole of the Township of Clarence.

11.—Comprising the whole of the Township of Cambridge.

PRINCE EDWARD.

D. Morrison, Judge, Picton.

R. H. Hubbs, C.C.A., and C.P., Picton.

1.—The Town of Picton, the 2nd and 3rd concessions of "Military Tract" from the west line of No. 13 eastward; Gore "G"; 1st and 2nd concessions north of the Carrying Place, 1st concession southeast of the Carrying Place, and 2nd concession north of Black River, including Gores "K" and "L" and McCan Gores, all in the Township of Hallowell: Block "I" in the concession north and east of East Lake, and Gore "B" in the Township of Athol, and 1st and 2nd concessions south of the Bay of Quinte, and Gore "A" in the Township of North Marysburg, and 1st concession southwest of Green Point to the end of Carman's Point in Sophiasburg.

2.—The Township of South Marysburg, and the Southern part of Athol, commencing at the outlet of East Lake, thence down to the head of the Lake, thence down to the base line between the 1st concession south and the 1st concession north of East Lake, till it strikes the township line of Hallowell, thence down said township line till it strikes South Marysburg.

3.—The Township of Sophiasburg, together with Big Island, excepting the 1st concession southwest of Green point to the end of Carman's Point.

4.—All that part of the Township of Ameliasburg lying east of the line between lots 86 and 87, in the 1st, 2nd, 3rd and 4th concessions of said township, including Huff's Island.

5.—That part of the Township of Hillier not included in the 7th division, also the 1st and 2nd concessions north of West Lake, and west of lot No. 7 in the said concession, and that part of Irwin Gore lying north and west of lot No. 7 in the 2nd concession and the west part of the 2nd concession produced west of lot No. 74 in that concession in the Township of Hallowell.

6.—Block (IV.) four, concession south side of West Lake, 1st concession "Military Tract," 2nd and 3rd concessions of said tract west of Lots No. 13, in those concessions, "Gore E," 1st and 2nd concessions north of West Lake, and east of lot No. 6 in those concessions; the Gerrow Gore and that part of Irwin Gore not included in Division No. 8, and all that part of the 2nd concession produced east of lot No. 75 in the Township of Hallowell.

7.—All that part of the Township of Ameliasburg lying west of the line between lots No. 86 and 87, in the 1st, 2nd, 3rd and 4th concessions of said township; all that part of the 4th and 5th concessions of the Township of Hillier west of the line between lots 86 and 87 and the 3rd concession west of the line between lots No. 22 and 23, with that part of the 2nd concession lying North of Pleasant Bay in the said Township of Hillier.

8.—All the point lying east of the west line of Marshland's Gore, the concession lying North of Smith's Bay and Waupoos Island in the Township of North Marysburg.

DISTRICT OF RAINY RIVER.

C. R. Fitch, Judge, Fort Frances.

W. F. Langworthy, and C.P., Fort Frances.

1.—To comprise all that part of the said District lying east of the east boundaries of the Townships of Aylesworth, Lash, Carpenter, Kingsford and Fleming, and east of the east boundary of the said Township of Fleming produced north to the north boundary of the said District, to be styled "The First Division Court in the District of Rainy River."

2.—To comprise all that part of the said District lying west of Division No. 1 and east of the east boundaries of the Townships of Morley, Morley Additional, Pattullo, Sifton and Dewart, and east of a line drawn north astronomically from the northeast angle of the said Township of Dewart to the north boundary of the said District, to be styled "The Second Division Court in the District of Rainy River.

3.—To comprise all that part of the said District lying west of Division No. 2, to be styled "The Third Division Court in the District of Rainy River."

RENFREW.

A. A. Fisher, J.J., Pembroke.

J. H. Barritt, C.C.A., and C.P., Pembroke.

1.—Comprising the Town of Pembroke, the Townships of Pembroke, Stafford, Alice, Petawawa, Buchan, Rolph, Wylie, McKay, Fraser, Herd, Clara and Maria, and all that part of the Township of Wilberforce from the 18th to the 25th con-

cessions, both inclusive, and also those parts of the 14th, 15th, 16th and 17th concessions of the same Township of Wilberforce lying north of Snake River and east of Lake Dore.

2.—Comprising all that part of the Township of Westmeath lying east and north of the Muskrat Lake and River, and all those parts of the Township of Ross, from the 5th to the 9th concessions, both inclusive, east of Muskrat Lake, and from the 7th to the 13th (of the other) concessions, both inclusive, of the said Township of Ross.

3.—Comprising the Town of Renfrew and the Townships of Horton, Admaston, Bagot, Blythfield, Brougham and Matawachan, in the said County of Renfrew.

4.—Comprising the Village of Arnprior and the Township of McNab.

5.—Comprising the Townships of Grattan, Sebastopol, South Algoma, North Algoma, and all that part of the Township of Wilberforce, from the 1st to the 17th concessions, both inclusive, excepting those parts of the 14th, 15th, 16th and 17th concessions of said Township of Wilberforce lying north of Snake River and east of Lake Dore.

6.—Comprising the Township of Bromley, and all that part of the Township of Westmeath west of Muskrat Lake, and all those parts of the Township of Ross, from the 1st to the 14th concessions, both inclusive, of the said Township of Ross.

7.—Comprising the Townships of Brudenell, Radcliffe, Raglan, Lynedoch, Griffith, Hagarty, Sherwood, Jones, Richards and Burns.

SIMCOE.

G. N. Vance, Judge, Barrie.

E. A. Wismer, J.J., Barrie.

J. R. Cotter, C.C.A., and C.P., Barrie.

1.—Comprising the Town of Barrie, the Township of Vespra, except that portion lying west of the Nottawasaga River, and excepting also lots Nos. 38, 39 and 40, in the 1st and 2nd concessions, and lots Nos. 1, 2 and 3 in the 3rd, 4th, 5th, 6th and 7th concessions respectively. That portion of the Township of Oro lying south of lots Nos. 21 in the 1st and 2nd concessions (including the ranges), and south of lots Nos. 13 in the 3rd, 4th, 5th, 6th, 7th and 8th concessions respectively; that portion of the Township of Innisfil lying east of lots Nos. 5 in the 6th, 7th and 8th concessions, and that portion lying north of the 8th concession; that portion of the Township of Essa lying north of lots Nos. 19 in the 7th, 8th, 9th, 10th and 11th concessions.

2.—The Village of Bradford, the Township of West Gwillimbury, excepting thereout lots Nos. 1, 2, 3, 4 and 5 in the 14th and 15th concessions; the Township of Innisfil, excepting that portion lying north of the 5th concession, and excepting also lots Nos. 1, 2, 3, 4, and 5 in the 1st, 2nd, 3rd, 4th and 5th concessions thereof.

3.—The Township of Tecumseh, excepting concessions 12, 13, 14 and 15; the Township of Adjala, excepting that portion lying north of lot No. 25 in the 8th concession thereof.

4.—The Town of Collingwood, the Village of Stayner, that portion of the Township of Nottawasaga lying north of lot No. 18 in the 12th concession thereof; that portion of the Township of Sunnidale lying north of the 8th concession; that portion of the Township of Floss lying west of the Nottawasaga River; the islands in Lake Huron contiguous to the Township of Nottawasaga.

5.—The Township of Floss, except that portion lying west of the Nottawasaga River; the Township of Medonte, except that portion lying east of the 10th con-

cession and north of lots Nos. 10 in the 9th and 10th concessions respectively; that portion of the Township of Oro lying north of the southern boundaries of lots Nos. 21 in the 1st and 2nd concessions, and north of the southern boundaries of lots Nos. 13 in the 3rd, 4th, 5th, 6th, 7th and 8th concessions respectively; lots 38, 39 and 40 in the 1st and 3rd concessions, and lots Nos. 1, 2 and 3 in the 3rd, 4th, 5th, 6th and 7th concessions of the Township of Vespra.

6.—The Town of Orillia, the Township of Orillia, southern division, the Township of Orillia, northern division, except that portion lying north of lots Nos. 15 in the first seven concessions thereof; that portion of the Township of Oro lying east of the 8th concession; that portion of the Township of Medonte, being composed of lots Nos. 1 to 6 (both inclusive) in the 11th, 12th, 13th, and 14th concessions; the islands in Lake Simcoe contiguous to the townships and portions of townships above described lying wholly or for the most part opposite thereto.

7.—The Township of Nottawasaga, except that portion lying north of lot No. 18 in the 12th concession thereof; the township of Sunnidale, except that portion lying north of the 8th concession; that portion of the Township of Vespra lying west of the Nottawasaga River; that portion of the Township of Essa lying north of lots 19 in the 1st, 2nd, 3rd, 4th, 5th and 6th concessions; that portion of the Township of Tossorontio lying north of lots Nos. 20 in each of the seven concessions thereof.

8.—The Township of Essa, except that portion lying north of lots Nos. 19 in each of the eleven concessions thereof; the Township of Tossorontio, except that portion lying north of lots Nos. 20 in each of the seven concessions thereof; that portion of the Township of Innisfil, being composed of lots Nos. 1, 2, 3, 4 and 5 in the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th and 8th concessions; the 12th, 13th, 14th and 15th concessions of the Township of Tecumseh; lots Nos. 1, 2, 3, 4 and 5 in the 14th and 15th concessions of the Township of West Gwillimbury; that portion of the Township of Adjala lying north of lots Nos. 25 in the eight concessions thereof.

9.—The Town of Penetanguishene and the Village of Midland, the Township of Tiny; that portion of the Township of Tay lying west of the 8th concession; the islands in Lake Huron contiguous to the Township of Tiny, and to that part of the Township of Tay, forming part of the 9th division, and lying wholly and for the most part opposite thereto.

10.—The Township of Matchedash, that portion of the Township of Orillia, northern division, lying north of lots Nos. 15, in the first seven concessions thereof; that portion of the Township of Medonte lying north of lots Nos. 6, in the 11th, 12th, 13th and 14th concessions, and that portion lying north of lots Nos. 10, in the 9th and 10th concessions thereof; the Township of Tay, except that portion lying west of the 8th concession; the island in Lake Huron, contiguous to that portion of the Township of Tay, forming part of the 10th division, and lying wholly or for the most part opposite thereto.

NOTE.—Each of the said several divisions shall include all allowances for roads embraced within its external limits, and shall also extend to the centre of every allowance for road lying external and adjacent to every such division, excepting always where any such last-mentioned allowance is hereinbefore declared to belong to or form part of any particular division.

STORMONT, DUNDAS AND GLENGARRY.

J. R. O'Reilly, Judge, Cornwall.
J. W. Liddell, J.J., Cornwall.
Jas. Dingwall, C.C.A., and C.P. Cornwall.
1.—Township of Charlottenburg, in the County of Glengarry.
2.—Township of Lochiel, in the County of Glengarry.
3.—Township of Cornwall, in the County of Stormont.
4.—Township of Osnabruck, in the County of Stormont.
5.—Township of Williamsburg, in the County of Dundas.
6.—Township of Matilda, in the County of Dundas.
7.—Township of Mountain, in the County of Dundas.
8.—Township of Finch, in the County of Stormont.
9.—Township of Lancaster, in the County of Glengarry.
10.—Township of Winchester, in the County of Dundas.
11.—Township of Roxborough, in the County of Stormont.
12.—Township of Kenyon, in the County of Glengarry.

SUDBURY.

J. J. Kehoe, Judge, Sudbury.
R. R. McKessock, C.A., and C.P., Sudbury.
1.—To comprise so much of the District as lies east of a line commencing at the south-west angle of Township No. 82 produced north to the north-west angle of Township at Fairbank, thence east to the south-east augle of the Township of Rayside, thence north to the northern boundary of the District, thence east along the northern boundary of the District to the north-east angle of the Township of Ellis, thence south along the eastern boundary of the said township produced to the southern boundary of the District.
2.—So much of the District as lies north of a line produced westerly from the south-east angle of the Township of Rayside to the western boundary of the said District.
3.—So much of the District as lies west of a line produced north from the south-east angle of Township No. 82 to the north-west angle of the Township of Fairbank, thence west to the boundary of the said District.
4.—So much of the District as lies east of a line between the Townships of Allen and Bigwood, produced north to the northern boundary of the District.

DISTRICT OF TEMISKAMING.

H. Hartman, Judge, Haileybury.
F. L. Smiley, C.A. and C.P., Haileybury.
1.—To be composed of that portion of the District lying south of the northerly boundary of the Townships of Klock, Barr, Firstbrook, and Bucke, and east of the line between the Townships of Van Nostrand and Klock, produced southerly to the boundary of the District.
2.—To be composed of the Townships of Cane, Henwood, Kerns, Harley, Casey, Auld, Lundy, Hudson, Dymond, Harris, Hilliard and Brethour, and the Town of New Liskeard.

3.—To be composed of that part of the District that lies north of the northern boundary of the Townships of Cane, Henwood, Kerns, Hilliard and Brethour and east of the boundary line between the Townships of Tudhope and Bryce, produced northerly to the north-west angle of the Township of Bernhardt, thence east to the boundary of the District.

4.—To be composed of so much of the District as lies south of the southerly boundary of the Township of Langmuir produced easterly to the north-west angle of the Township of Bernhardt, and west of the line between the Township of Maisonville and Bernhardt, produced southerly to the southern boundary of the District.

5.—So much of the District as lies west of a line produced north from the south-east angle of the Township of Geikie, to the boundary of said District.

6.—To be composed of that portion of the District lying north of the southerly boundary of the Township of Langmuir, produced easterly to the eastern boundary of the District.

THUNDER BAY DISTRICT.

H. H. O'Leary, Judge, Port Arthur.

Jno. McKay, J.J., Port Arthur.

W. F. Langworthy, C.A., and C.P., Port Arthur.

1.—All that part of the district lying west of the meridian of 87 degrees of west longitude, to the meridian of the most easterly part of Hunter's Island, excepting therefrom the Municipality of Neebing.

3.—Comprising the Municipality of Neebing.

VICTORIA.

J. E. Harding, Lindsay.

H. McMillan, J.J., Lindsay.

T. H. Stinson, C.P., Lindsay.

1.—The first consists of the following townships and parts of townships, viz.: Of the 15th concession of the Township of Mariposa, and the Township of Eldon, except the ranges north and south of the Portage Road.

2.—All the Township of Fenelon, except that portion lying east of the Scugog River, and south of Sturgeon Lake, and the Township of Somerville.

3.—The Township of Verulam.

4.—The Township of Emily.

5.—The Town of Lindsay, Townships of Ops, and that portion of the Township of Fenelon, lying east of the Scugog River, and south of Sturgeon Lake.

6.—The Township of Mariposa, except the 15th concession.

7.—The Townships of Carden and Dalton, Laxton, Digby and Longford, and the Township of Bexley, and that portion of the Township of Eldon north of Portage Road, and the range south of Portage Road.

WATERLOO.

C. R. Hanning, Judge, Berlin.

W. M. Reade, J.J., Berlin.

W. H. Bowlby, C.C.A., and C.P., Berlin.

1.—All that portion of the Township of Waterloo lying north of Blockline on the west side of the Grand River and that part of the upper block of said town-

ship lying north of said township lying on the east side of the Grand River, north of lots Nos. 115, 109, 104, 86 and 95, to the Guelph Township line, including the Towns of Berlin and Waterloo.

2.—All that part of the Township of Waterloo lying south of the Blockline on the west side of the Grand River, and that part lying on the east side of the Grand River, south of the northern boundary of lots Nos. 115, 109, 104, 85 and 95, to the Guelph Township line, including the Villages of Preston and Hespeler.

3.—All that portion of the Township of North Dumfries lying east of lot No. 19 in the 7th concession, and running a course with eastern boundary of the said lot in a northerly direction up to the 12th concession: thence along the eastern boundary of lot No. 23, in the said 12th concession, to the township line, including the Town of Galt.

4.—The Township of Wilmot, including the Village of New Hamburg.

5.—The Township of Wellesley.

6.—The Township of Woolwich.

7.—All that part of the Township of North Dumfries lying west of the eastern boundary of said lot No. 19, in the 7th concession: thence along the eastern limits of the said lot No. 19, the same course thereof, in a northerly direction to the 15th concession; thence along the westerly limit of lot No. 23, in the said 12th concession to the township line, including the Village of Ayr.

WELLAND.

L. B. C. Livingstone, Judge, Welland.

T. D. Cowper, C.C.A., and C.P., Welland.

1.—The Township of Crowland; that part of the Township of Thorold lying south of the lines between lots 178 and 195, running through to Pelham; that part of Pelham lying south of the 4th concession, and that part of Humberstone lying north of the concession line, between the 4th and 5th concessions, being the whole of the 15th concession and the Town of Welland.

2.—The Township of Wainfleet.

3.—The Township of Bertie, and those parts of the Township of Humberstone not included in Nos. 1 and 6, and the Village of Fort Erie.

4.—The Township of Willoughby, the Village of Chippawa, and that part of the Township of Stamford south of the line between lots 136 and 137: easterly from the westerly limit of the township to the southeast angle of lot No. 133; thence north on the line between lots Nos. 132 and 133, to the northern boundary of the township, including the towns of Clifton and Navy Island.

5.—Those parts of the Township of Stamford, Thorold and Pelham not included in any other division, and the Town of Thorold.

6.—All the Township of Humberstone lying south of the 5th concession, and west of the side lines between lots Nos. 9 and 10, in the several other concessions thereof, and the Village of Port Colborne.

WELLINGTON.

L. M. Hayes, Judge, Guelph.

A. Spotton, J.J., Guelph.

A. H. Macdonald, C.C.A., and C.P., Guelph.

1.—The Town and Township of Guelph.

2.—The Township of Puslinch.

3.—The Township of Eramosa.

4.—The Township of Nichol, excepting the 11th and 12th concessions; the Municipality of Fergus; the first eight concessions of the Township of Garafraxa; and lots 1 to 18, both inclusive, in concessions A and B of the Township of Peel, lots 13, 14, 15, 16, 17 and 18, in concessions 18 and 19, and lots 19, 20 and 21 in the 17th concession of the Township of Peel.

5.—The Township of Erin.

6.—The Township of Pilkington, and the 11th and 12th concessions of the Township of Nichol; the Municipality of the Village of Elora, and lots Nos. 19 and upwards belonging to the 9th, 10th, 11th, 12th, 13th, 14th, 15th and 16th concessions of Peel.

7.—Concessions 1 to 16, inclusive, of the Township of Maryboro' and concessions 1 to 16, inclusive, of the Township of Peel, except lots 19, 20, 21, 22 and 23 of those concessions in that township.

8.—That part of the Township of Arthur south and southeast of lot 15, on the west side of the Owen Sound Road, in the Township of Arthur; that part of the Township of Luther from 1 to 16, both inclusive; and lots 1 to 12, both inclusive, of the 17th and 18th concessions of the Township of Peel; lots 5 to 11, both inclusive, of the 19th concession of said Township of Peel; and lots 19 to 23, both inclusive, of concessions A and B of said Township of Peel.

9.—The territory formerly comprised in this division is now in the County of Dufferin.

10.—The Township of Minto.

11.—The Town of Mount Forest, and that part of the Township of Arthur north of lot 16, west of the Owen Sound Road; lot 17, on the Owen Sound Road, and lot 13, east of the Owen Sound Road.

WENTWORTH.

C. G. Snider, Judge, Hamilton.

J. F. Monck, J.J., Hamilton.

S. F. Washington, C.C.A., and C.P., Hamilton.

1.—All that part of the Township of Barton lying east of the lines between lots 14 and 15, and all that part of Hamilton City east of Hughson street.

2.—The whole of the Township of Flamboro West, the Town of Dundas, and the east half of the Township of Ancaster.

3.—The whole of the Township of Flamboro' East.

4.—The whole of the Township of Beverly and the west half of the Township of Ancaster.

5.—The whole of the Township of Saltfleet.

7.—The whole of the Township of Glanford.

8.—The whole of the Township of Binbrook.

9.—All that part of the Township of Barton lying west of the lines between lots 14 and 15, and that part of Hamilton City west of Hughson street.

YORK.

John Winchester, Judge, Toronto.

E. Coatsworth, J.J., Toronto.

F. M. Morson, J.J., Toronto.

J. H. Denton, J.J.

R. H. Greer, C.C.A., Toronto.

H. E. Irwin, C.P., Toronto.

Toronto City.—Crown Attorney, J. W. Seymour Corley.

1.—The City of Toronto east of Yonge street, at date 14th September, 1875 (*i.e.*, Bloor, Sherbourne and Howard streets on the north, the Don on the east, down to Queen street, and south of Queen street as far as Lee avenue).

2.—Concessions 5 to 11, inclusive, of the Township of Markham, and concessions 5 to 10, inclusive, of the Township of Whitchurch, from 1 to 10, inclusive, together with the Villages of Markham and Stouffville.

3.—Concessions 1 to 4, inclusive, of the Township of Markham, and concessions 1 to 4, inclusive, of the Township of Whitchurch, from lots 1 to 10, inclusive, and concessions 1 to 3, inclusive, of the Township of Vaughan.

4.—The Township of Whitchurch, from the line between lots 10 and 11 northward; and the Township of East Gwillimbury.

5.—The Townships of Georgina and North Gwillimbury.

6.—The Township of King and the incorporated Village of Aurora.

7.—Concessions 4 to 11, inclusive, of the Township of Vaughan.

8.—All that portion of the Township of York lying west of Yonge street, and the Township of Etobicoke.

9.—Township of Scarboro' and all that portion of the Township of York which lies east of Yonge street and the Village of Leslieville.

10.—The City of Toronto, west of Yonge Street, at date of 10th September, 1875 (i.e., Bloor street on the north and Dufferin street on the west).

DIVISION COURT TARIFF.

Form I.

1.—CLERK'S FEES.

1. Receiving claim, numbering and entering in procedure book	$0 25
(This item to apply to entering in the procedure books a transcript of judgment from another Court but not an entry made for the issue of a judgment summons.)	
2. Issuing summons, with necessary notices and warnings thereon, or judgment summons (as provided in forms) in all.	
Where claim exceeds $10 and does not exceed $20	50
Where claim exceeds $20 and does not exceed $60	60
Where claim exceeds $60 and does not exceed $100	80
Where claim exceeds $100	1 50
(N.B.—In replevin and interpleader suits the value of goods to regulate the fee.)	
3. Copy of summons, including all notices and warnings thereon	25
4. Copy of claim (including particulars), when not furnished by plaintiff..	25
5. Copy of set-off or counterclaim or notice of defence (including particulars), when not furnished by defendant	25
(Note.—In either of the last two preceding items the fee may be taxed against the party ordered to pay costs.)	
6. Receiving and entering bailiff's return to any summons, writ or warrant issued under the seal of the Court (except summons to witness and return to summons or paper from another division)	15

7. Taking confession of judgment 10
(This does not include affidavit and oath, chargeable under item 8.)
8. Every necessary affidavit, if actually prepared by the clerk, and administering oath to the deponent 25
9. Furnishing duly certified copies of the summons and notices and papers with all proceedings, for purposes of appeal, as required by either party, per folio of 100 words 05
10. Certificate therewith 25
11. Certifying under seal of the Court and delivering to a judgment creditor a memorandum of the amount of judgment and costs against a judgment debtor, or garnishee, under The Creditor's Relief Act, or for any other purpose 25
12. Copies of papers, for which no fee is otherwise provided, necessarily required for service or transmission to the Judge, each 10
If exceeding two folios, per folio 05
13. Every notice of defence or admission entered, or other notice required to be given by the Clerk to any party to a cause or proceeding, including mailing, but not postage. 15
14. Entering final judgment by Clerk, on special summons, where claim not disputed.
Where claim does not exceed $60 50
Where claim exceeds $60 75
15. Entering every judgment rendered at the hearing, or final order made by the Judge.
Where claim does not exceed $60 50
Where claim exceeds $60..... 75
(Note.—This fee does not apply to any proceeding on judgment summons.)
(These fees will include the service of recording at the trial and afterwards entering in the procedure book the judgment, decree and order in its entirety, rendered or made at the trial. If a garnishee proceeding before judgment, these fees will be allowed for the judgment in respect to the primary debtor, and like fees for the adjudication, whenever made, in respect to the garnishee.)
16. Subpœna to witness 25
(The subpœna may include any number of names therein and only one original subpœna shall be taxed, unless the Judge otherwise orders.)
17. For every copy of subpœna required for service 10
18. Summons for jury (including copy for each juryman), when required by parties 1 25
19. Calling and returning jury ordered by the Judge 25
20. Every order of reference, or order for adjournment, made at hearing, and every order requiring the signature of the Judge, and entering the same, including final order on judgment debtor's examination.. 25
(Any warning necessary with order forms part of the order.)
21. Transcript of judgment to another Division Court 50
22. Every writ of execution, warrant of attachment, or warrant of commitment, and delivering same to bailiff.
Where claim does not exceed $60 50

Where claim exceeds $60 and does not exceed $100	75
Where claim exceeds $100	1 00
23. Renewal of every summons or writ of execution, when ordered by the judgment creditor, or warrant of commitment, when ordered by judge	25
24. Every bond, when necessary, and prepared by the Clerk (including affidavits of justification and of execution)	1 00
25. Transmitting transcript of judgment: or transmitting papers for service to another division; or to the Judge, on application to him, including necessary entries and mailing, but not including postage	25
26. Receiving papers from another division for service, entering the same, handling to the bailiff, receiving and entering his return and transmitting the same (if return made promptly, not otherwise)	30
27. Search by a person not a party to the suit or proceeding to be paid by the applicant	10
Search by a party to the suit or proceeding, where the suit or proceeding is over one year old	10
(No fee is chargeable for search to a party to the suit or proceeding, if the same is not over one year old.)	
28. Taxing costs, in defender suits, after judgment pronounced	25
29. Making out statement of costs in detail (including bailiff's fees) at the request of any party	10
(Neither item 28 nor 29 applies to statement of costs endorsed on summons or copy to be served.)	
30. Taxing bailiff's costs, under section 178 of the Division Courts Act	25
31. Every necessary letter written to any party to any cause, matter or proceeding in the court	15
(A letter shall not be considered necessary when a notice contains the same information.)	

2.—BAILIFF'S FEES.

1. Service of summons issued under the seal of the Court, or Judge's summons or order on each person, except summons to witness and Summons to juryman:	
Where claim exceeds $10 and does not exceed $20	$0 40
Where claim exceeds $20 and does not exceed $60	50
Where claim exceeds $60 and does not exceed $100	75
Where claim exceeds $100	1 00
(In interpleader suits the value of the goods to regulate the fee.)	
2. For every return as to service under item 1; attending at the clerk's office and making the necessary affidavit	15
3. Service of summons on witness or juryman, or service of notice	25
4. Taking confession of judgment and attending to prove	10
5. For calling parties and their witnesses at the sitting of the court in every defended case, and at the hearing of every judgment summons.	15
6. Enforcing every writ of execution or summons of replevin, or warrant of attachment or warrant against the body, each:	
Where claim does not exceed $20	65
Where claim exceeds $20 and does not exceed $60	1 00
Where claim exceeds $60	1 50
(Where goods replevied, the value of goods to regulate the amount	

of the fee. This fee does not include service of summons in replevin on defendant.)

Fees under Creditor's Relief Act (see section 188 of 10 Edw., cap. 32; and section 26 of R.S.O. cap. 48, 9 Edw. VII.) shall be taxed according to the tariff.

7. Every mile or fraction of a mile necessarily travelled to serve summons, or process, or other necessary papers, or in going to seize on a writ of execution, where money, paid on demand, or made on execution, or case settled after seizure 15

8. Mileage going to arrest under warrant, when arrest made, per mile or fraction of a mile 15

9. Mileage carrying delinquent to prison, including all expenses and assistance, per mile, or fraction of a mile 25

10. Every schedule of property seized, attached, or replevied, including affidavit of appraisal, when necessary:

Exceeding $10 and not exceeding $20 30

Exceeding $20 and not exceeding $60 50

Exceeding $60 75

11. Every bond, when necessary, when prepared by the bailiff, including affidavit of justification and execution 1 00

12. Every notice of sale, not exceeding three, under execution, or under attachment, each 25

13. Reasonable allowances and disbursements, necessarily incurred in the care and removal of property:

(*a*) If a bailiff removes property seized, he is entitled to the necessary disbursements, in addition to the fees for seizure and mileage.

(*b*) If he takes a bond, then to $1.00 instead of disbursements for removal of property.

(*c*) If assistance is necessary in the seizure, or securing, or retaining of property, the bailiff is entitled to the disbursements for such assistance.

(*d*) All charges for disbursements are to be submitted to the clerk for taxation, subject to appeal to the Judge.

(*e*) The bailiff must in all cases endorse a memorandum of all his charges on the back of the execution, or state them on a separate slip of paper, so that the clerk may conveniently tax the bailiff's charges for fees and disbursements.

(*f*) The Clerk in all cases to sign the memorandum of his taxation and preserve it among the papers in the cause, together with the execution, for future reference, and thereby enable the clerk to certify the bailiff's returns properly.

14. If execution or process in attachment in the nature of execution be satisfied in whole or in part, after seizure and before sale, whether by action of the parties or otherwise, the bailiff shall be entitled to charge and receive 3 per cent. on the amount directed to be levied; or on the amount of the value of the property seized, whichever shall be the lesser amount.

15. Poundage on executions, and on attachments in the nature of executions, 5 per cent., exclusive of mileage for going to seize and sell, upon the amount realized from property necessarily sold.

3.—FEES TO WITNESSES AND APPRAISERS.

Allowances to Witness.

Attendance, per diem, to witnesses within three miles of the place where the Court is held, if within the county	$0 75
And if without the county	1 00
Attendance, if witness resides over three miles from the place of sittings and within the county, per diem	1 00
Attendance, if witness resides without the county and more than three miles of the place of sittings, per diem	1 50
Barristers and solicitors, physicians and surgeons, engineers and veterinary surgeons, other than parties to the cause, when called upon to give evidence of any professional service rendered by them, or to give professional opinions, per diem	4 00

(Note.—Disbursements to surveyors, architects and professional witnesses, such as are entitled to specific fees, by statute, are to be taxed, as authorized by such statute.

If witnesses attend in one case only, they will be entitled to the full allowance.

If they attend in more than one case, they will be entitled to a proportional part in each case only.)

The travelling expenses of witnesses, over three miles, shall be allowed according to the sums reasonably and actually paid, but in no case shall exceed 20 cents per mile, one way.

FEES OF APPRAISERS.

Fees to Appraisers of Goods, etc., seized under Warrant of Attachment.

To each appraiser, $1.00 per day, during the time actually employed in appraising goods—to be paid in the first instance by plaintiff and allowed as costs in the cause.

FEES IN SUITS NOT EXCEEDING $10.

(Section 48, D.C. Act.)

Clerk.

For all services, from entering action, or suing out a judgment or interpleader summons, up to and including the entering of final judgment, or final order on any such judgment or summons, in case the action proceeds to judgment or final order	1 25

In case the action does not proceed to judgment or final order, the fees heretofore, or that may hereafter be payable, but not exceeding in the whole the said sum.

For issuing writ of execution, warrant of attachment, or warrant for arrest of delinquent and entering the return thereto	50

Printed by
WILLIAM BRIGGS
29-37 Richmond Street West
TORONTO

To His Honour JOHN STRATHEARN HENDRIE, C.V.O., a Lieutenant-Colonel in the Militia of Canada, etc., etc., etc.,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned begs respectfully to present to Your Honour the Thirty-second Annual Report of the Inspector of Legal Offices for the year ending 31st day of December, 1914.

I. B. LUCAS,

Attorney-General.

TORONTO, March 23rd, 1915.

The practice is governed by Section 31 and following of the Statute, which sections make the existing practice in an action in the Supreme Court applicable, except where varied. The only variation is the dispensing with the writ of summons. The Statement of Claim must be fyled just as though a writ had been issued, and in the "proper office" for fyling suit papers in the Supreme Court. This is the Office of the Local Registrar, or Deputy Registrar, (in York County the Central Office). The only jurisdiction conferred upon the Master is that given by Sections 33 and 34, namely, to try the action. The Local Registrar, or the Deputy Registrar, must collect the fees in cash and pay them to the Master, who shall endorse his receipt therefor upon the copy of the Statement of Claim fyled.

Subsection 2, of course, does not apply to Local Masters whose fees have been Commuted. Such Masters may not take the fees in Cash.

In Appendix "B" I have set out in tabular form the returns made by the Local Masters of their business for the year 1914.

Local Registrars, Deputy Registrars, Deputy Clerks of the Crown, County and District Court Clerks.

The duties of these officers were generally well performed and their books carefully kept.

In some offices, however, the law stamps required to be affixed to the præcipe for entry, at the time of the entry for trial of Supreme Court Actions, were missing.

Delay in the payment of Jury fees to the County Treasurers was also noticeable. In one office the Fee Book, and the Supreme and District Court Procedure books were in arrears.

My reports for the years 1907 and 1908, now out of print, contained notes on forms and procedure at the Assize. As they are frequently asked for, I am republishing these notes, with some amendments, in a form which will, I trust, be found convenient, as Appendix "L" to this report.

The following direction has been given by the Practice Committee of the Supreme Court Justices.

The Supreme Court of Ontario,

Osgoode Hall,

Toronto, 10th Nov. 1914.

On the entry of judgment after trial the record shall be produced and fyled.

W. R. Meredith, C.J.O.

W. E. Middleton, J.

H. T. Kelly, J.

Appendix "C" is a return of the business of the High Court Division of the Supreme Court of Ontario in the offices of the Local Registrars, Deputy Registrars and Deputy Clerks of the Crown; while Appendix "D" is a return of the business in the offices of the Clerks of the County and District Courts, for the year 1914.

SURROGATE REGISTRARS.

Having been asked to distinguish between Ancillary Letters and Re-Sealing, I explained that the former are issued where grants of Probate or Administration have been made by the Courts of foreign countries (e.g., The United States of America, France, or Russia), and that Re-Sealing applies to cases where grants have been made by the Courts of the United Kingdom, any of the Provinces of Canada, or other British possessions, that R.S.O. chapter 62, section 74, substitutes Re-Sealing for a new (or ancillary) grant. Re-Sealing, therefore, can only be effected where the original Letters are produced. If an exemplification only is received it is not re-sealed, but a new grant (an Ancillary) is issued.

In practice, then, we have the following three cases:

(1) Receipt of a foreign grant with application for Ancillary Letters. In this case an exemplified copy of the foreign grant must be fyled. The original need not be produced.

(2) Receipt of a grant from Great Britain, Ireland, a Province of Canada, etc. A notarial copy of the Letters is fyled; the original is re-sealed and returned.

(3) Receipt of an exemplified copy only, and not the original Letters issued by the British Court. In this case the Exemplification is fyled and an Ancillary grant is issued.

In all three cases the advertisement in the Ontario Gazette, required by Section 36 of the Surrogate Courts Act, and affidavit verifying it, as well as the usual papers required by the rules, must be fyled, except, of course, the affidavits of plight, execution of the will, and death and place of abode; since the facts required to be set out in these affidavits are contained in the exemplification, or notarial copy, fyled.

From the above must, of course, be distinguished Grants "de Bonis Non" and "Cessate" (or Supplemental) grants.

Letters "de Bonis Non" are issued in cases where a grant of Probate or Administration having been obtained, the chain of the executorship has been broken, or an administrator dies, and the estate is left unadministered. In such cases Letters of Administration "de Bonis Non" will issue for the portion of the estate left unadministered.

"Cessate" grants are required in cases where the original grant is limited for a specified time (e.g., until the executor comes of age), or until any specified event shall happen. A new grant must be made on the expiration of the time or fulfilment of the event specified. It is a grant of the whole estate as shown in the Inventories fyled with the application for the original grant, and it supersedes the original grant. In this it differs from a grant "de Bonis Non."

All the usual papers leading to grant are fyled on applications for grants "de Bonis Non" or "Cessate."

Money to which an infant or lunatic is entitled when paid into Surrogate or County Courts shall be forthwith transmitted to the Accountant of the Supreme Court of Ontario, by cheque payable at par in Toronto to his order, with a statement shewing when the money was so paid in, and a certified copy of all judgments or orders affecting the same (Con. Rule 735).

If age of the Infant is not shown in the Judgment or order, evidence of age must be sent at same time. (Con. Rule 513.)

Entries of the payment in, and transmission of the moneys to Toronto, must be made in the book required to be kept by Con. Rule 770.

In eight offices law stamps were missing from Surrogate Court papers. The sum due the Province as represented by such stamps, and which under the authority of section 12 of "The Law Stamps Act" (R.S.O. cap. 25), I caused to be affixed and cancelled was $206.50. This is a very serious omission, for by section 7 every paper and proceeding upon which a fee is payable, and which is not duly stamped, shall, if not afterwards stamped, be absolutely void. There is, moreover, a penalty, under Sec. 22, for such omission.

Appendix "E" gives in tabulated form the business of the Surrogate Courts for the year 1914.

County and District Crown Attorneys and Clerks of the Peace.

Police Magistrates and Justices of the Peace are required to make to the Clerks of the Peace quarterly returns of their Convictions, which returns should be copied into the Sessions book, or a book kept specially for that purpose.

In many cases fines were paid to Municipalities instead of the Province. Crown Attorney have the supervision of the collection of such fines (Orders-in-Council Oct. 9th, 1885, and Nov. 12th, 1912), and it is their duty to collect and pay to the Provincial Treasurer all fines to which the Province is entitled.

They should also see that they receive from Sheriffs all such fines as have been paid by prisoners in gaol.

Some Magistrates and Justices of the Peace have been allowing to constables, fees as provided by the Tariff in Schedule "A" to "The Administration of Justice Expenses Act" (R.S.O. cap. 96), instead of the fees provided by the Tariff in Part XV of the Criminal Code, which latter Tariff was made applicable by Section 4 of the "Ontario Summary Convictions Act" (R.S.O. cap. 90). Obviously the fees in the first mentioned tariff should not be allowed in cases of Summary conviction.

General Remarks.

The sums payable to the Province under R.S.O. chapter 17, for the year amounted to $45,961.24 as follows:

Local Registrars and Deputy Clerks of the Crown	$30,028.94
Crown Attorneys and Clerks of the Peace	6,354.03
Sheriffs	9,578.27
	$45,961.24

Appendix "F" is a Statement of the fees and emoluments of the officers for the year ending December 31st, 1914, and of the sources from which they derive their incomes.

In Appendix "G" I have set out the more important business of the High Court Division of the Supreme Court of Ontario, transacted at Toronto, during the year 1914, compiled from statements received from the officers at Osgoode Hall.

Appendix "H" shows the number of Actions tried, or otherwise disposed of by the Justices of the High Court Division, and of the Divisional Courts of the Appellate Division, of the Supreme Court of Ontario, and the disposition thereof, during the year 1914; while Appendix "J" shews the Criminal business of the High Court Division of the Supreme Court of Ontario at its sittings throughout the Province for the same period.

Appendix "I" is a statement of the business transacted in the office of the Surrogate Clerk at Osgoode Hall, for the year 1914.

Appendix "K" shews in tabulated form the business of the Courts of General Sessions of the Peace, and of the County and District Court Judge's Criminal Courts of the Province for the same period.

I have the honour to be,

Sir,

Your obedient servant,

JAS. W. MALLON,
Inspector.

OSGOODE HALL, March 22nd, 1915.

APPENDIX A.—Containing in tabulated form Statistics as returned

Counties or Districts.	Number of writs of summons received for service		Number of subpœnas received for service in—				Number of orders for arrest.		Number of other process.		Total process received.	
			Criminal Cases.		Civil Cases.							
	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.
Algoma	51	98	6	65	4	2	.....	1	8	15	69	181
Brant	24	29	2	57	.....	.....	.....	.....	5	.....	31	86
Bruce	5	21	4	29	.....	.....	.....	.....	3	1	12	51
Carleton	208	362	13	21	15	7	1	2	46	26	283	418
Dufferin	7	7	.....	2	.....	.....	.....	.....	1	.....	8	9
Elgin	22	26	5	28	.....	.....	.....	.....	11	2	38	57
Essex	59	59	8	22	6	.....	.....	.....	10	5	83	86
Frontenac	17	37	1	3	2	1	.....	.....	9	5	29	46
Grey	15	29	1	9	1	1	.....	.....	6	2	23	41
Haldimand	15	19	.....	69	.....	.....	.....	.....	.....	.....	15	88
Halton	13	18	3	16	6	3	.....	.....	3	2	25	39
Hastings	42	46	4	29	3	2	.....	2	3	8	52	87
Huron	14	16	1	7	3	5	.....	.....	.....	.....	18	28
Kenora	10	26	1	7	.....	.....	.....	1	4	6	15	40
Kent	17	66	6	13	5	.....	.....	.....	7	7	35	86
Lambton	7	26	6	6	.....	.....	.....	1	3	2	16	35
Lanark	16	21	3	5	.....	.....	.....	.....	3	2	22	28
Leeds and Grenville	17	33	.....	23	1	.....	.....	.....	4	10	22	66
Lennox and Addington	6	9	2	8	.....	2	.....	.....	2	1	10	20
Lincoln	24	59	9	22	.....	.....	.....	1	4	2	37	84
Manitoulin	1	2	.....	10	.....	.....	.....	.....	1	1	2	13
Middlesex	67	81	8	28	7	.....	1	.....	24	18	107	127
Muskoka	5	23	37	57	.....	.....	.....	.....	.....	.....	42	80
Nipissing	11	25	3	10	.....	.....	.....	.....	.....	1	14	36
Norfolk	2	13	14	15	.....	1	.....	1	1	1	17	31
Northumberland and Durham	9	28	2	19	1	2	.....	.....	8	.....	20	49
Ontario	5	23	3	21	.....	.....	.....	.....	9	3	17	47
Oxford	21	38	5	9	6	2	.....	.....	12	4	44	53
Parry Sound	6	39	4	14	1	1	.....	.....	1	1	12	55
Peel	17	29	3	5	3	1	.....	.....	5	3	28	38
Perth	12	37	3	8	1	.....	.....	.....	1	5	17	50
Peterborough	14	33	.....	11	3	6	.....	.....	6	6	23	56
Prescott and Russell	15	22	1	3	1	1	.....	1	4	.....	21	27
Prince Edward	5	11	1	.	.....	.....	.....	.....	2	1	8	12
Rainy River	19	51	.....	13	5	.....	.....	.....	5	1	29	65
Renfrew	11	41	2	.....	1	.....	.....	.....	1	.....	15	41
Simcoe	26	21	1	11	.....	.....	.....	.....	4	17	31	49
Stormont, Dundas and Glengarry	19	35	3	7	.....	.....	1	.....	7	7	30	49
Sudbury	55	173	95	140	3	7	.....	.....	11	16	164	336
Temiskaming	30	102	13	9	10	3	.....	.....	4	4	57	118
Thunder Bay	83	152	14	21	5	4	1	2	17	4	120	183
Victoria	5	10	.....	4	.....	.....	.....	.....	1	.....	9	11
Waterloo	29	67	1	3	4	3	1	.....	13	3	48	76
Welland	30	52	4	8	.....	2	.....	3	2	3	36	68
Wellington	14	25	6	12	1	1	.....	.....	1	1	22	39
Wentworth	113	253	2	140	6	7	.....	1	25	26	146	417
York	36	63	.....	587	5	1	.....	20	11	8	52	679
Toronto	726	1,227	67	.....	45	19	.....	2	187	156	1,025	1,403
Totals	1,975	3,680	367	1,606	154	84	5	38	495	1,386	2,999	5,784

by the different Sheriffs for the year ending 31st December, 1914.

Number of persons served.		Estreats received.		Number of jurors summoned.		Number of writs of execution received.			Number of renewals of writs of execution against— Goods and Lands.		
S C.	C.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.	D.C.	S.C.	C C.	D.C.
165	466	.....	.....	122	86	17	59	26	8	22	.....
28	34	.....	.....	61	61	11	39	19	1	2	2
14	81	.....	.....	122	122	3	21	14	5	8	.....
481	540	.....	.....	219	122	92	232	31	6	5	.....
11	10	.....	.....	122	122	.....	.....	.....	3	1	.....
58	171	.....	.....	122	122	10	28	5	4	4	.....
84	218	.....	.....	122	122	30	66	28	4	3	.....
38	91	.....	.....	122	98	9	22	3	5	1	.....
16	87	.....	.....	122	123	16	33	18	.....	2	.....
23	95	.....	.....	122	218	3	10	4	.....	.....	.....
32	79	.....	.....	122	98	15	20	5	.....	.....	.....
84	184	.....	.....	122	122	19	44	6	8	.....	.....
18	59	.....	.....	122	122	14	30	6	5	5	.....
22	56	.....	.....	122	122	8	23	1	3	5	.....
107	116	.....	.....	122	122	13	44	12	3	4	.....
52	57	.....	.....	122	122	19	19	6	3	4	.....
36	36	.....	.....	117	120	6	7	13	.....	.....	.....
31	144	.....	.....	122	218	10	14	3	1	1	.....
29	81	.....	.....	122	98	3	4	3	.....	.....	.....
33	75	.....	.....	122	98	21	58	8	.....	.....	.....
3	15	.....	.....	122	98	.....	4	2	.....	1	.....
187	220	.....	.....	183	122	28	64	25	.....	2	.....
37	57	.....	.....	122	122	4	23	1	.....	.....	.....
29	79	.....	.....	130	108	13	46	5	.....	.....	.....
69	101	.....	.....	122	122	1	12	9	.....	.....	.....
28	149	.....	.....	122	122	4	25	22	5	6	.....
27	109	.....	.....	183	122	11	26	6	4	2	.....
93	79	.....	.....	122	122	18	21	18	1	.....	.....
31	90	.....	.....	122	198	5	36	9	2	2	.....
44	54	.....	.....	122	122	12	20	.....	5	.....	.....
42	90	.....	.....	122	122	12	33	7	8	6	.....
28	88	.....	.....	122	122	11	25	7	.....	.....	.....
29	46	.....	.....	122	122	7	31	13	.....	.....	.....
13	24	.....	.....	122	121	1	7	2	.....	.....	.....
32	71	.....	.....	122	122	11	23	2	.....	.....	.....
27	43	.....	.....	122	122	7	22	2	.....	1	.....
31	112	.....	.....	106	106	21	40	34	2	2	.....
52	108	.....	.....	165	98	11	27	11	2	3	5
130	253	.....	.....	131	102	17	94	18	.....	.....	.....
110	166	.....	.....	122	98	51	147	33	.....	.....	.....
238	274	.....	.....	132	135	42	148	42	13	57	.....
10	33	.....	.....	98	98	6	20	7	2	2	.....
70	94	.....	.....	121	118	22	44	21	5	3	.....
34	130	.....	.....	122	122	24	53	34	.....	.....	.....
56	47	.....	.....	122	122	9	16	7	.....	.....	.....
105	865	.....	1	183	244	50	153	54	14	10	.....
59	2,601	.....	.....	.....	332	27	75	26	9	21	.....
1,842	1,410	.....	.....	219	.....	376	1,015	188	115	101	.....
4,818	10,088	.....	.....	6,074	6,002	1,120	3,023	816	246	286	7

APPENDIX A.—Containing in tabulated form Statistics as returned by the

Counties or Districts.	Number of renewals of writs of execution against—					Number of writs of possession received		Number of writs Ca. Sa.	
	Lands only.			Goods only.					
	S.C.	C.C.	D.C.	S.C.	C.C.	S.C.	C.C.	S.C.	C.C.
Algoma			9				1		
Brant			1						
Bruce			4			1			
Carleton			4			3			
Dufferin									
Elgin									
Essex			4			2	2		
Frontenac			1			1			
Grey			1			1			
Haldimand									
Halton									
Hastings			5			2	2		
Huron									
Kenora									
Kent			1			1	1		
Lambton			2			1	1		
Lanark									
Leeds and Grenville			2				1		
Lennox and Addington									
Lincoln									
Manitoulin									
Middlesex			3			1			
Muskoka									
Nipissing									
Norfolk			2			1			
Northumberland and Durham			5						
Ontario			1				1		
Oxford			1			1			
Parry Sound			2						
Peel			1				1		
Perth			6				1		
Peterborough									
Prescott and Russell						1			
Prince Edward									
Rainy River									
Renfrew			1						
Simcoe									
Stormont, Dundas and Glengarry			10			1			
Sudbury							4		
Temiskaming						3			
Thunder Bay			15			1	1	1	
Victoria							1		
Waterloo			4				1		
Welland							2		
Wellington									
Wentworth			8			2	2		
York			5			2	3		
Toronto			33			33	10		1
Totals			131			58	35	1	1

different Sheriffs for the year ending 31st December, 1914.—*Continued.*

Number of sales under writs of execution of					Seizures under writs of execution where no subsequent sale.			Number of Attendances to seize where no goods found.		Writs of execution on which money realized.		
Goods.		Lands.										
S.C	C.C.	S.C.	C.C.	D.C	S.C.	C.C.	D.C.	S.C.	C.C.	S.C.	C C.	D.C.
.....	2	1	.....	1	3	2	.....	.....	8	1	12	.....
.....	1	.....	.....	1	1	6	.....	1	.....	.....	13	2
2	.....	.....	.....	.....	1	7	.....	.....	.....	2	5	.....
1	3	.....	.....	.....	4	80	.....	.....	23	7	63	3
.....	.....	.....	.....	.....	.....	1	.....	.....	1	.....	8	.....
1	2	.....	.....	.....	3	10	.....	2	1	2	5	1
2	11	.....	1	.....	5	17	.....	.....	2	7	27	8
.....	1	.....	.....	.....	2	3	.....	.....	21	.....	4	.....
.....	.....	.....	.....	.....	6	7	.....	4	9	4	6	.....
1	.....	.....	.....	.....	.....	4	.....	.....	3	.....	5	.....
.....	.....	.....	.....	1	3	4	1	5	6	3	7	1
2	7	.....	.....	2	.....	10	.....	3	7	4	26	5
.....	.....	.....	1	.....	.....	8	.....	.....	1	.....	9	2
.....	3	.....	.....	1	.....	2	.....	.....	.....	.....	3	.....
.....	1	.....	.....	.....	.....	1	.....	.....	.....	2	7	3
1	.....	.....	.....	.....	2	2	.....	7	2	5	2	5
.....	.....	.....	.....	.....	2	4	.....	4	1	.....	1	.....
2	1	.....	.....	.....	5	8	.....	.....	2	7	9	.....
.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	1	.....
.....	1	.....	.....	.....	5	7	.....	.....	8	1	13	.....
.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	2	.....
2	.....	.....	.....	.....	5	24	.....	3	8	3	18	.....
.....	1	.....	2	.....	1	15	.....	.....	1	1	9	.....
.....	4	.....	.....	.....	1	15	.....	1	6	.....	19	.....
.....	.....	.....	.....	.....	.....	3	.....	.....	3	.....	2	.....
.....	2	.....	.....	.....	1	7	.....	.....	7	.....	7	2
.....	.....	.....	.....	.....	6	14	.....	2	6	4	12	.....
.....	.....	1	.....	.....	3	5	.....	4	5	5	7	.....
.....	1	1	.....	1	.....	18	.....	1	.....	.....	13	.....
1	.....	.....	.....	.....	2	5	.....	5	12	3	3	.....
.....	1	.....	.....	1	5	13	.....	.....	5	5	9	.....
.....	.....	.....	1	.....	.....	3	.....	.....	2	.....	2	.....
.....	1	.....	.....	1	1	3	.....	.....	.....	.....	5	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....
.....	1	.....	.....	.....	1	3	.....	.....	.....	3	11	.....
.....	.....	.....	.....	.....	.....	8	.....	1	1	2	9	.....
.....	1	1	.....	1	2	10	.....	5	15	2	8	1
.....	.....	.....	.....	2	3	15	1	3	3	.....	.....	.....
.....	1	.....	.....	.....	2	15	.....	.....	1	1	17	.....
1	10	.....	.....	.....	6	6	.....	1	2	3	40	.....
.....	5	.....	2	.....	5	32	.....	8	13	4	40	2
.....	1	.....	1	.....	.....	.....	.....	.....	.....	2	7	.....
1	2	.....	.....	.....	2	10	.....	3	6	3	14	3
1	4	.....	1	.....	3	3	3	1	2	3	4	3
.....	1	.....	.....	.....	2	4	.....	1	3	1	5	1
.....	4	2	.....	.....	4	17	.....	2	12	10	20	3
.....	.....	.....	.....	.....	7	10	.....	8	35	.....	5	.....
5	13	1	.....	.....	.....	.....	.....	.....	.....	16	119	28
23	86	7	9	12	104	442	5	76	243	116	506	77

APPENDIX A.—Containing in tabulated form Statistics as returned by the

Counties or Districts.	Cases under Creditors' Relief Act.	Certificates received under Creditors' Relief Act.	Assignments made to Sheriff under R.S.O. cap. 134.	Returns received under R.S.O. cap 266, sec. 37.	Sales of Lands under R.S.O. cap. 266, sec. 37.	Amount endorsed on Writs of Execution (not renewals). For debt or damages S.C.	For debt or damages C.C.	For debt or damages Div. Co.	For costs taxed. S.C.	For costs taxed. C.C.
						$ c.	$ c.	$ c.	$ c.	$ c.
Algoma	....	....	....	3	....	49,027 11	16,742 08	2,231 55	1,828 86	2,211 93
Brant	....	....	....	....	....	49,150 89	11.501 42	2,153 83	222 27	987 88
Bruce	....	....	....	....	....	3,092 05	10,257 76	482 87	262 31	576 15
Carleton	3	....	....	....	....	265.454 58	73,933 02	4,173 02	743 48	6,857 22
Dufferin	....	....	....	....	....	2,494 34	6,223 68	179 90	140 33	688 49
Elgin	....	....	2	....	....	3,993 78	10,860 06	393 11	1,027 46	873 29
Essex	9	17	2	....	....	81,544 79	18,263 34	2,112 23	3,229 22	2,343 85
Frontenac	....	....	....	....	....	10,283 24	5,626 63	.....	291 98	795 54
Grey	....	....	....	....	....	27,981 92	12,731 43	1,421 98	1,407 89	147 76
Haldimand	....	....	....	....	....	2.467 00	3,259 95	374 42	32 80	619 52
Halton	....	....	....	....	....	15,781 02	6,640 75	423 08	489 62	620 32
Hastings	9	3	3	....	....	80,898 08	13.687 48	569 45	657 60	1,517 70
Huron	1	....	1	....	....	20,543 84	8,685 95	691 86	479 94	1,246 02
Kenora	3	....	....	1	....	14,516 09	7,591 44	125 00	319 24	653 39
Kent	1	....	2	....	....	32,071 25	12,860 82	2,288 44	550 65	1,209 08
Lambton	1	....	....	....	....	8,305 59	5,648 06	750 19	1,790 67	1,119 18
Lanark	....	....	....	....	....	3,076 95	3,115 62	1,190 55	126 14	251 55
Leeds & Grenville	3	....	....	....	....	10,671 70	5.565 56	223 10	236 79	624 53
Lennox & Addington	....	....	2	....	....	37 00	1.639 27	432 19	366 01	90 74
Lincoln	....	....	1	....	....	39.878 69	20,699 96	704 00	827 54	1,837 45
Manitoulin	1	4	....	....	....	.....	922 84	274 84	.....	141 03
Middlesex	3	18	....	....	....	34,360 69	20,177 34	2,634 57	1,137 81	1,750 37
Muskoka	....	....	2	....	2	4,649 14	6,156 37	51,68	649 63	758 51
Nipissing	....	....	....	....	....	40,459 72	11,229 19	927 28	838 11	1,342 07
Norfolk	....	....	....	....	....	900 00	4,411 00	794 15	.....	279 78
Northumberland and Durham	....	....	1	....	....	5,446 14	6,567 15	2,448 29	139 58	878 42
Ontario	....	....	3	....	....	6,637 86	8,778 69	1,025 11	787 45	1,369 80
Oxford	1	....	1	....	....	30,523 28	5,637 25	1,520 93	998 00	680 48
Parry Sound	....	....	1	11	1	9,906 90	14.143 93	854 35	778 68	1,167 28
Peel	....	....	....	....	....	27,963 45	6.494 56	592 07	1,369 85	1,006 25
Perth	2	....	3	....	....	12.066 51	9,692 72	856 32	2,175 86	876 92
Peterborough	....	....	....	....	....	27,900 77	6,552 06	796 35	668 14	783 26
Prescott & Russell	2	4	1	....	....	9,320 36	4,908 07	1,342 09	700 81	452 02
Prince Edward	....	....	....	....	....	1,191 32	2,803 31	240 07	56 10	179 15
Rainy River	1	8	....	....	....	37,697 64	7.469 26	.....	846 80	892 22
Renfrew	....	....	....	....	....	39,964 14	8,589 00	136 80	339 35	687 71
Simcoe	2	3	....	....	2	14,321 40	15,126 15	1,629 54	726 99	8,450 18
Stormont, Dundas and Glengarry	1	1	1	....	2	15,937 06	7,294 96	912 08	464 16	854 74
Sudbury	....	3	7	....	....	61,051 53	29.184 65	1,686 49	1,061 70	2,951 66
Temiskaming	6	19	2	2	....	213,453 41	44,814 23	3,774 39	3,337 37	5,115 90
Thunder Bay	8	5	4	....	....	168,440 12	46,802 12	4,093 54	2,568 05	4,254 85
Victoria	....	....	....	....	....	3,764 03	6,306 39	879 51	105 39	666 22
Waterloo	1	27	....	....	....	39,736 98	14,281 87	2,039 78	1,704 87	1,713 43
Welland	5	8	....	....	....	162,215 97	17,807 20	2,626 55	1.184 14	616 24
Wellington	1	....	1	....	....	34,056 10	4,438 52	851 86	161 26	526 99
Wentworth	5	2	....	....	....	140,891 23	45,648 31	4,028 51	3,333 12	4,966 59
York	....	....	....	....	....	35.360 89	20,937 55	3,278 68	2,661 69	2,636 00
Toronto	22	19	....	....	1	854,555 54	300,643 21	17,973 14	28,235 14	34,462 97
Totals	91	141	40	17	8	2,754,042 09	933,352 18	78,889 74	72,060 85	105,732 63

different Sheriffs for the year ending 31st December, 1914.—*Concluded.*

Amounts realized under writs of execution from sales of						Amount received for fines, penalties, etc.	Amount received (not fees) under Fi. Fas. without sale, goods and lands.		
Goods.			Lands.						
Div. C.	S.C.	C.C.	S.C.	C.C.	Div. C.		S.C.	C.C.	Div. C.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
170 28	.....	136 00	29 05	.....	30 00	.....	3,773 48	1,358 89	.....
123 29	.....	109 00	.....	275 00	.....	.....	.....	1,970 49	92 60
59 44	65 00	.....	.....	.....	.....	.....	.....	771 11	.....
194 57	155 00	969 25	.....	.....	.....	100 00	8,393 45	12,472 62	239 22
13 79	.....	.....	.....	.....	.....	.....	.....	.....	1,610 18
32 15	.....	251 90	.....	.....	.....	.....	138 00	279 85	45 03
175 07	1,762 17	810 00	.....	34 00	.....	.....	1,008 10	4,130 57	730 37
.....	.....	560 00	.....	.....	.....	.....	.....	615 20	.....
93 36	.....	.....	.....	.....	.....	.....	2,569 28	1,097 74	765 34
28 50	.....	287 00	.....	.....	.....	50 00	.....	782 48	.....
26 32	.....	.....	.....	.....	210 00	.....	3,924 29	2,220 12	57 25
33 26	170 82	857 22	.....	.....	311 09	.....	2,929 97	3,654 31	100 00
25 84	.....	.....	.....	400 00	.....	.....	.....	1,929 80	.....
15 60	.....	318 07	.....	.....	400 00	.....	.....	80 82	.....
162 61	.....	1,438 26	.....	.....	.....	.....	966 85	1,298 65	428 51
57 09	125 96	.....	.....	.....	.....	.....	1,623 41	499 32	647 05
61 20	.....	.....	.....	.....	.....	.....	.....	452 34	.....
14 84	2,306 78	49 25	.....	.....	.....	.....	2,081 20	2,452 62	.....
34 62	.....	.....	.....	.....	.....	100 00	.....	141 66	.....
47 20	.....	75 00	.....	.....	.....	.....	88 70	3,318 45	.....
6 30	.....	.....	.....	.....	.....	.....	.....	268 40	.....
293 35	1,905 24	.....	.....	.....	.....	.....	853 04	3,517 87	271 55
6 37	.....	317 00	.....	650 00	.....	.....	663 59	2,420 64	.....
139 85	.....	543 00	.....	.....	.....	.....	.....	2,388 21	.....
75 18	.....	.....	.....	.....	.....	.....	.....	517 96	.....
72 97	.....	386 34	.....	.....	.....	.....	.....	835 14	208 65
61 32	.....	.....	.....	.....	.....	129 85	1,218 33	2,775 48	340 99
122 32	.....	.....	2,410 09	.....	.....	.....	510 34	828 29	.....
51 54	.....	50 00	1,300 00	.....	240 00	.....	.....	5,967 60	.....
29 77	600 00	.....	.....	.....	.....	.....	.....	.....	.....
37 58	.....	10 00	.....	.....	593 00	10 00	3,657 30	1,504 52	.....
56 49	.....	.....	.....	49 00	.....	.....	.....	59 70	.....
98 84	.....	350 00	.....	.....	151 00	.....	.....	700 40	407 40
12 75	.....	.....	.....	.....	.....	.....	.....	214 80	.....
.....	616 06	985 90	.....	.....	.....	104 15	1,522 29	4,811 47	.....
5 36	.....	.....	.....	.....	.....	.....	1,458 81	2,903 87	.....
641 10	.....	384 73	1,075 00	.....	75 00	.....	.....	368 61	.....
41 22	.....	.....	.....	.....	140 22	.....	.....	1,698 88	18 35
117 26	.....	2,500 00	.....	.....	.....	.....	1,044 92	2,959 82	.....
376 53	321 26	5,330 85	.....	.....	.....	.....	697 60	9,174 98	.....
280 47	.....	1,781 98	.....	1,105 00	.....	.....	3 403 79	6,260 87	256 50
243 60	.....	110 00	.....	695 00	.....	.....	227 20	1,153 10	.....
107 44	11200 00	.....	.....	.....	.....	200 00	249 20	2,882 79	331 33
.....	372 00	577 54	.....	.....	1,100 00	.....	670 50	4,460 39	129 79
48 16	400 00	.....	.....	.....	.....	.....	41 30	1,051 00	32 42
410 97	.....	1,799 89	1,400 00	.....	.....	.....	2,055 87	3,691 89	327 52
175 56	.....	.....	.....	.....	.....	1,715 00	.....	865 59	.....
1,185 23	3,258 07	7,444 84	90 00	.....	.....	100 00	2,886 93	17,384 12	1,784 06
6,069 56	23,258 36	28,433 02	6,304 14	3,208 00	3,250 31	2,509 00	48,657 74	121,193 43	8,824 11

APPENDIX B.—Being a return of business transacted by Local Masters through

County or District.	Number of Orders made for the following purposes:					Examinations taken as special examiner or otherwise before trial.
	For administration of estates.	For partition or sale of property.	Respecting Infants under R.S.O., Cap. 153, Sec. 5 (Examination only).	Under Winding-up Acts.	Other Orders made in chambers.	
Algoma						
Brant				1		
Bruce						
Carleton					93	73
Dufferin					5	
Elgin						19
Essex				6		
Frontenac				1		2
Grey					13	
Haldimand					1	
Halton						
Hastings					20	31
Huron						
Kenora					1	
Kent						
Lambton					3	1
Lanark		1				
Leeds and Grenville	2	1		1	30	
Lennox and Addington					1	
Lincoln						
Manitoulin						
Middlesex		1				
Muskoka						
Nipissing			1	1		
Norfolk						
Northumberland and Durham						
Ontario	1				2	
Oxford						7
Parry Sound				1		
Peel		2			27	2
Perth	2			2	4	
Peterborough				1	10	
Prescott and Russell						
Prince Edward					4	
Rainy River						1
Renfrew						
Simcoe						
Stormout, Dundas and Glengarry				3	15	
Sudbury						
Temiskaming						
Thunder Bay						
Victoria						
Waterloo						1
Welland		3				
Wellington				10	17	8
Wentworth				5	16	
Totals	5	8	1	32	262	145

out the Province of Ontario during the year ending 31st December, 1914.

Number of Judgments or Orders brought into the Master's Office for taking the following accounts, etc.

Administration of estates.	Executors', trustees' or committees' accounts and compensation.	Foreclosure of mortgage or bond.	Redemption of mortgage or bond.	Sale under mortgage or agreement.	Account on any charge or liens on lands other than mechanics' liens.	Accounts under Mechanic's Lien Act.	Specific performance.	Partnership accounts.	Alimony.	Partition or sale.	Damages for breach of contract or covenant.
.....	.....	2	.....	2	1	2	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	11	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	24	.....	3	.....	35	.....	2	1	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	2	.....	3	.....
1	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	1
.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	1	.....	.....	.....	.....	4	.....	.....	.....	.....	.....
1	.....	1	.....	1	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....
2	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....
.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	12	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	1	1	1	2	.....	.....	.....	.....	.....	1	.....
1	.....	.....	.....	.....	.....	8	.....	4	.....	.....	.....
.....	.....	3	.....	.....	.....	.....	.....	.....	.....	1	.....
2	.....	1	.....	.....	1	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....
.....	.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
.....	.....	2	.....	2	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	1
.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....
.....	.....	4	.....	.....	1	8	.....	.....	.....	.....	.....
1	1	.....	.....	.....	.....	31	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1	.....	.....	.....	1	1
.....	1	8	1	1	.....	20	1	1	1	.....	1
14	8	64	2	14	5	133	1	11	2	9	5

APPENDIX B.—Being a return of business transacted by Local Masters through

County or District.	Number of Judgments or Orders.—*Con*						
	Work and labor done.	Money received, paid, advanced, or lent.	Goods sold and delivered.	Promissory notes and bills of exchange.	Bonds, life and fire insurance.	Infants' estates.	Quieting Title matters.
Algoma							
Brant							
Bruce							
Carleton							
Dufferin							
Elgin							
Essex							1
Frontenac							
Grey							
Haldimand							
Halton							
Hastings							1
Hurou							
Kenora							
Kent							
Lambton							
Lanark							
Leeds and Grenville							
Lennox and Addington							
Lincoln							1
Manitoulin							
Middlesex							
Muskoka							
Nipissing							
Norfolk							
Northumberland and Durham							
Ontario							
Oxford							
Parry Sound							
Peel		1					
Perth							
Peterborough							
Prescott and Russell							
Prince Edward							
Rainy River							
Renfrew							
Simcoe							
Stormont, Dundas & Glengarry							
Sudbury							
Temiskaming							
Thunder Bay							
Victoria							
Waterloo							
Welland							
Wellington		1					
Wentworth				1			
Totals		2		1			3

out the Province of Ontario during the year ending 31st December, 1914.

tinued									
Lunacy.	Miscellaneous.	Number of advertisements of sale issued.	Number of reports issued.	Number of references pending at date of return.	Number of bills of cost taxed by Master.	Amount realized by sales held under direction of Master.	Amount of costs of reference, etc., taxed by Master or under his direction.	Amount of commission allowed in administration and partition matters.	Amount of fees earned by Local Masters during the year.
						$ c.	$ c.	$ c.	$ c.
.....	1	2	5	3	4	10,500 00	544 30	.....	204 30
2	.....	.....	2	.....	.....	.....	114 00	.....	76 30
.....	1	.....	3	2	.....	.....	.....	.....	21 50
.....	5	8	30	4	22	1,711 00	2,622 04	.....	2,140 39
.....	.....	.....	.....	.....	.....	.....	.....	.....	7 70
1	.....	.....	.....	2	.....	.....	.....	.....	227 44
.....	3	2	4	4	.....	5,000 00	.....	.....	163 30
.....	.....	.....	3	5	4	.....	75 00	.....	142 08
.....	.....	.....	1	2	1	.....	115 94	.....	45 85
.....	.....	.....	2	.....	.....	.....	.....	.....	27 10
1	.....	.....	1	.....	.....	.....	.....	.....	7 70
1	1	1	3	6	3	4,200 00	138 15	425 34	644 30
.....	.....	.....	.....	.....	.....	200 00	.....	.....	23 10
.....	.....	.....	1	.....	2	.....	45 72	.....	25 65
2	1	1	3	1	2	10,000 00	154 65	.....	83 26
1	1	.....	2	.....	2	.....	187 07	606 25	66 02
.....	.....	3	3	3	3	5,272 29	270 78	153 30	48 00
1	2	3	4	10	1	25,745 00	66 65	.....	142 10
1	1	.....	4	1	5	525 00	731 71	73 50	101 10
.....	1	1	6	5	.....	.....	.....	.....	45 50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	3	.....	.....	5	.....	.....	.....	.....	93 50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1	1	2	.....	.....	636 67	.....	23 90
.....	.....	.....	1	.....	1	.....	93 13	.....	13 60
.....	.....	.....	1	.....	.....	.....	.....	.....	7 70
1	.....	1	3	1	2	.....	.....	.....	80 35
.....	.....	.....	4	2	2	.....	1,111 69	.....	231 70
.....	.....	.....	.....	.....	.....	.....	.....	.....	10 70
.....	1	1	5	1	3	3,450 00	281 19	.....	53 30
1	.....	.....	4	9	8	.....	2,935 33	125 00	127 60
1	.....	1	3	3	2	9,900 00	.....	.....	222 90
2	.....	.....	2	3	3	.....	197 41	.....	63 00
.....	.....	.....	.....	1	.....	.....	.....	.....	15 50
.....	.....	.....	2	1	2	.....	.....	.....	15 50
.....	.....	.....	1	1	1	.....	.....	.....	16 10
1	.....	5	.....	.....	1	.....	171 83	397 50	136 90
.....	.....	.....	5	4	4	.....	301 22	.....	154 60
.....	.....	.....	4	1	4	.....	220 80	.....	113 20
.....	.....	.....	3	.....	3	.....	.....	.....	28 50
.....	.....	.....	2	2	1	.....	194 90	.....	24 40
.....	.....	.....	1	.....	.....	.....	.....	.....	15 40
1	.....	1	3	4	.....	2,332 11	.....	.....	113 70
.....	.....	1	1	6	1	.....	.....	.....	205 87
1	1	2	5	16	1	24,720 44	1,175 54	.....	209 30
3	6	.....	23	.....	.....	.....	.....	.....	575 80
22	28	34	151	110	88	103,555 84	12,385 72	1,780 89	6,795 71

APPENDIX C.—A return of all business transacted by Local Registrars, 31st Dec

County or District.	Writs of summons issued.	Orders for arrest issued.	Actions entered in Procedure Book.			*Præcipe* orders issued.	Orders issued and signed by Local Judge.	Examination of parties returned.	Records passed.	Actions entered for Trial.		Actions tried.		Workmen's Compensation Actions tried.	
			Writs issued during year.	Writs issued during previous years.	Otherwise than by Writ.					With Jury.	Without Jury.	With Jury.	Without Jury.	With Jury.	Without Jury.
Algoma	82	....	60	7	6	4	35	27	19	13	10	2	1	1	....
Brant	48	....	36	....	6	4	15	15	8	6	5	5	2	1	....
Bruce	30	....	22	....	2	....	15	9	8	3	7	2	7	....	....
Carleton	351	....	343	10	121	33	35	55	62	17	68	14	38	....	....
Dufferin	7	....	12	....	1	2	....	2	2	....	....	....	....	....	....
Elgin	46	....	36	1	6	7	22	6	10	6	3	2	1	....	1
Essex	161	....	135	4	25	13	67	124	73	13	94	7	50	....	....
Frontenac	31	....	29	4	12	....	25	28	11	1	7	1	6	1	....
Grey	50	....	39	1	....	....	2	26	16	5	11	3	11	....	....
Haldimand	20	....	13	1	1	....	4	5	5	2	3	1	2	....	....
Halton	22	....	15	1	1	....	5	....	3	3	....	....	....	....	....
Hastings	89	....	71	2	2	4	4	35	42	19	36	2	30	....	....
Huron	26	....	21	3	4	....	12	11	15	6	7	2	7	....	....
Kenora	18	....	16	2	3	2	22	6	3	....	3	....	2	....	....
Kent	55	....	44	2	1	....	24	13	....	4	9	1	8	....	....
Lambton	37	....	34	....	10	1	12	20	20	11	11	2	15	2	4
Lanark	34	....	19	1	1	4	14	1	1	1	....	1	....	....	....
Leeds and Grenville	32	....	23	1	....	2	1	13	10	1	9	....	1	....	....
Lennox and Addington	18	....	11	....	....	1	2	4	5	1	4	....	4	....	....
Lincoln	64	....	58	....	3	1	15	25	....	7	25	....	18	....	2
Manitoulin	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Middlesex	186	2	159	7	19	....	66	102	76	44	51	19	3	4	....
Muskoka	6	....	6	1	1	....	4	2	....	6	....	3	....	....	....
Nipissing	45	....	41	2	14	....	36	21	33	4	29	1	9	....	....
Norfolk	17	....	13	3	4	....	8	13	14	6	7	3	....	....	....
Northumberland and Durham	34	....	15	....	1	1	17	16	7	4	8	3	7	....	....
Ontario	12	....	7	2	4	2	5	4	....	3	....	....	1	....	....
Oxford	24	....	17	2	5	6	6	15	12	4	9	3	5	....	....
Parry Sound	8	....	6	....	3	1	1	5	1	2	....	1	1	....	....
Peel	14	....	11	....	1	4	6	6	3	....	4	1	2	....	....
Perth	49	....	39	2	9	2	33	33	24	7	21	6	17	2	....
Peterborough	25	....	24	2	3	1	1	19	8	4	5	4	4	2	1
Prescott and Russell	12	....	8	....	2	....	5	5	2	1	1	....	1	....	....
Prince Edward	4	....	3	....	2	....	....	4	2	1	1	1	....	....	....
Rainy River	28	....	28	2	6	....	15	....	6	2	4	2	4	....	....
Renfrew	54	....	38	1	....	....	13	9	10	10	10	8	10	....	....
Simcoe	71	....	59	....	....	6	12	8	14	6	11	5	7	....	....
Stormont, Dundas and Glengarry	48	....	54	4	11	1	14	....	10	1	11	3	11	....	....
Sudbury	72	....	69	50	10	2	17	....	25	28	12	13	9	....	....
Temiskaming	98	....	78	11	34	4	44	50	41	21	20	9	9	8	....
Thunder Bay	217	....	162	24	70	35	58	35	70	34	34	10	4	....	....
Victoria	14	....	12	....	....	....	6	7	2	2	3	2	2	....	....
Waterloo	73	....	57	4	40	3	63	22	....	3	13	1	7	....	....
Welland	79	....	68	2	....	3	27	12	16	8	8	2	4	....	....
Wellington	51	....	....	1	3	1	3	2	9	2	9	1	7	....	....
Wentworth	262	....	223	5	84	1	83	5	88	43	46	17	31	10	....
Totals	2625	2	2234	165	531	151	874	820	786	365	609	163	358	31	8

Deputy Registrars and Deputy Clerks of the Crown for the year ending ember, 1914.

Remanets. standing for trial.		Judgments entered without trial.	Amount of such Judgments, without costs.	Amount of costs taxed thereunder (exclusive of Disbursements).	Amount of disbursements allowed.	Judgments entered after trial.	Amount of such judgments, without costs.	Amount of costs taxed thereunder (exclusive of Disbursements).	Amount of disbursements allowed.	Number of Judgments for over $10,000.	Number of Judgments for $10,000 and above $5,000.
With Jury.	Without Jury.		$ c.	$ c.	$ c.		$ c.	$ c.	$ c.		
1	1	23	66,404 74	568 60	111 42	8	11,593 10	875 20	573 31	....	5
....	1	5	8,684 42	160 00	39 45	8	10,528 35	178 00	30 35	....	1
....	....	5	3,481 76	288 40	85 63	4	9,883 78	214 13	548 80	....	....
....	4	119	191,128 97	2,036 58	855 48	51	19,875 07	5,916 09	1,314 99	6	9
....	....	1	21,660 58	43 00	10 53	2	.....	92 00	156 18	1	....
....	1	4	3,275 94	75 00	24 00	13	13,666 94	1,558 05	5 70	....	....
....	5	25	64,570 58	1,118 37	146 45	38	48,608 57	4,629 08	1,955 48	2	5
....	1	6	175,623 29	101 10	56 95	7	64,422 30	624 00	264 75	2	....
2	....	12	16,055 02	316 00	83 26	7	8,682 53	603 60	597 79	....	1
....	....	3	3,582 44	85 00	30 16	2	2,250 00	350 60	53 20	....	....
....	....	4	8,381 90	119 50	70 04	....	.....	.....	.....	....	....
....	2	14	78,537 59	582 50	64 44	13	12,141 65	2,433 05	407 91	1	1
1	....	6	6,342 96	256 52	50 53	3	2,031 23	75 00	.....	....	....
....	....	8	28,073 30	267 00	94 94	1	1,990 63	149 40	289 10	1	....
....	....	4	5,094 20	123 00	48 35	4	7,634 30	224 35	380 68	....	....
....	....	3	5,208 36	125 00	25 10	....	4,318 50	7,765 76	43 70	....	....
....	....	8	12,764 20	231 50	79 04	2	1,300 00	.....	.....	....	....
....	....	12	15,312 09	269 50	85 76	5	394 15	673 90	641 90	....	....
....	....	4	6,456 34	100 50	28 75	2	.....	339 25	109 35	....	....
....	....	16	48,653 13	773 34	86 74	6	2,275 00	385 35	5 20	....	4
....	....	....	.....	.....	.....	....	.....	.....	.....	....	....
4	13	30	68,629 60	989 37	353 97	37	43,550 27	3,489 10	562 58	2	3
....	....	3	2,638 60	109 34	34 48	....	.....	.....	.....	....	....
....	2	11	25,212 74	289 00	85 95	14	12,745 10	383 75	521 76	....	1
....	....	4	993 52	48 70	15 40	4	3,900 00	782 40	122 80	....	....
1	1	7	14,519 92	423 10	103 08	2	15,400 00	573 00	63 29	1	....
3	....	3	4,106 25	189 55	44 01	3	11,976 52	244 50	44 50	1	....
....	1	8	35,431 52	324 94	64 74	9	11,081 42	1,452 04	303 24	2	....
1	....	1	1,843 50	27 20	9 60	....	.....	.....	.....	....	....
....	....	2	2,429 19	39 52	14 52	....	.....	.....	.....	....	....
1	4	6	58,779 79	187 00	65 30	9	26,617 22	566 60	149 74	3	2
....	....	8	14,165 98	150 00	48 80	8	5,244 32	394 10	15 20	....	1
....	....	5	702 55	51 80	15 00	2	1,961 44	330 90	64 63	....	....
....	....	....	.....	.....	.....	....	.....	.....	.....	....	....
....	....	7	35,481 60	355 95	66 05	6	5,079 86	328 80	14 20	1	....
....	....	5	17,473 65	39 50	33 79	3	33,765 45	89 90	73 85	1	1
....	....	8	10,770 20	228 00	71 00	6	7,701 70	680 00	476 00	....	....
1	....	17	20,236 29	505 50	158 72	7	129,660 65	1,493 50	149 57	1	....
....	....	15	12,757 58	2,327 75	77 40	16	8,471 53	883 50	127 20	....	....
3	1	27	22,492 50	653 91	102 41	18	21,627 47	2,444 07	1,083 17	....	1
3	....	37	147,659 58	1,027 60	288 43	32	45,342 73	3,196 25	497 80	3	2
....	6	1	901 70	30 00	8 00	1	600 00	225 20	56 16	....	....
....	....	23	50,355 75	835 43	225 31	12	19,248 86	834 88	248 90	....	1
....	3	14	52,765 30	412 20	92 15	8	7,146 66	431 50	94 05	2	1
....	....	15	1,176 69	492 20	.....	3	33,291 09	718 61	.....	1	1
2	9	63	186,909 93	1,846 37	326 14	54	54,127 64	2,632 35	862 46	3	7
23	55	602	1,557,725 74	19,225 34	4,381 27	430	718,136 03	49,261 67	12,903 49	34	47

APPENDIX C.—A return of all business transacted by Local Registrars, 31st Dec

County or District.	Number of Judgments for $5,000 and above $2,000.	Number of Judgments for $2,000 and above $1,000.	Number of Judgments for $1,000 and above $400.	Number of Judgments for $400 and under.	Number of Judgments dismissing actions.	Number of Judgments in default of appearance or pleading.	Number of Judgments under Con. Rule 57.	Number of Judgments for reference to Master.	Number of Writs of Execution issued.	Number of Writs of Execution renewed.	No. of Writs of *Ca. Sa.* issued.	Number of Certificates issued under Creditors' Relief Act.	Amount for which issued, without costs.
													$ c.
Algoma	10	6	3	7	1	19	5	3	12	3	....	....	.....
Brant	2	3	3	0	3	5	....	1	3	1	....	....	.....
Bruce	3	1	4	1	....	5	....	....	4	3	....	....	.....
Carleton	24	49	28	17	5	82	4	30	75	2	....	....	.....
Dufferin	....	....	....	....	1	....	....	....	....	....	....	....	.....
Elgin	2	4	6	5	2	4	....	....	6	5	....	....	.....
Essex	8	10	2	1	11	18	1	4	20	1	....	....	.....
Frontenac	2	3	....	2	....	6	....	5	4	3	....	2	2,404 63
Grey	....	....	....	3	3	12	....	....	17	3	....	....	.....
Haldimand	1	2	1	....	....	3	....	....	4	....	....	....	.....
Halton	2	2	....	....	....	4	....	1	3	1	....	....	.....
Hastings	3	8	4	3	6	7	1	1	15	6	....	....	.....
Huron	1	3	2	3	....	3	1	2	3	2	....	....	.....
Kenora	3	3	2	....	....	....	....	1	6	3	....	....	.....
Kent	2	2	3	1	....	4	....	1	3	2	....	....	.....
Lambton	1	4	3	1	4	3	....	....	5	3	....	....	.....
Lanark	3	2	1	2	1	2	....	2	3	....	....	....	.....
Leeds and Grenville	2	4	2	1	1	8	....	....	9	1	....	....	.....
Lennox and Addington	1	1	2	2	....	4	....	....	4	2	....	....	.....
Lincoln	2	6	6	3	1	14	2	2	11	....	....	....	.....
Manitoulin	....	....	....	....	....	....	....	....	....	....	....	....	.....
Middlesex	9	15	17	7	11	20	6	3	8	2	....	....	.....
Muskoka	....	1	2	....	....	3	....	....	....	....	....	....	.....
Nipissing	6	7	3	2	3	10	....	....	15	1	....	....	.....
Norfolk	....	2	3	3	....	4	....	2	....	....	....	....	.....
Northumberland and Durham	2	6	1	....	....	5	....	....	1	4	....	....	.....
Ontario	....	3	1	....	1	3	....	1	3	1	....	....	.....
Oxford	4	5	1	4	...	8	2	2	6	1	....	....	.....
Parry Sound	....	1	....	....	....	....	....	....	....	2	....	....	.....
Peel	....	1	1	....	1	....	....	....	2	4	....	....	.....
Perth	3	1	....	2	2	4	2	2	12	1	....	....	.....
Peterborough	3	4	2	6	....	7	....	....	10	2	....	....	.....
Prescott and Russell	....	1	1	5	1	2	....	3	2	....	....	....	.....
Prince Edward	....	....	....	....	....	....	....	....	....	....	....	....	.....
Rainy River	2	2	5	1	1	7	....	1	8	....	....	....	.....
Renfrew	1	4	2	....	....	3	....	....	2	....	....	....	.....
Simcoe	3	7	1	3	....	5	....	....	8	3	....	....	.....
Stormont, Dundas and Glengarry	3	11	6	1	1	14	....	1	11	1	....	....	.....
Sudbury	3	8	3	4	5	....	....	....	7	....	....	....	.....
Temiskaming	2	6	5	2	1	22	1	6	10	....	....	....	.....
Thunder Bay	7	21	15	17	4	37	3	4	40	8	....	....	.....
Victoria	....	2	3	....	1	....	....	....	....	....	....	....	.....
Waterloo	15	4	6	2	3	20	....	7	18	5	....	....	.....
Wellaud	....	3	5	8	2	14	....	....	4	....	....	....	.....
Wellington	3	2	2	2	1	6	3	5	12	1	....	....	.....
Wentworth	15	26	16	50	7	47	16	8	35	15	2	....	.....
Totals	156	256	173	171	84	444	47	98	421	92	2	2	2,404 63

Deputy Regisrars and Deputy Clerks of the Crown for the year ending ember, 1914.—*Concluded.*

Amount of Costs allowed thereunder (including Disbursements).	Number of days of sitting of Judge with Jury.	Number of days of sitting of Judge without Jury.	Number of Estreats ordered to be issued.	Number of Estreats issued.	Amount of Jury fees paid County or Provincial Treasurer.	Amount of money paid into Court with defence.	Amount of money paid out of Court.	Fees collected in law stamps by Deputy Clerks and Local Registrars.
$ c.					$ c.	$ c.	$ c.	$ c.
.....	10	.....	.....	.....	39 00	1,680 00	.....	518 60
.....	4	2	.....	.....	15 00	.....	.....	250 42
.....	6	4	.....	.....	9 00	.....	.....	202 20
.....	3	39	.....	.....	51 00	9,503 35	.....	940 70
.....	1	2	.....	.....	6 00	.....	.....	58 90
.....	6	2	1	1	15 00	.....	.....	287 90
.....	10	24	.....	.....	39 00	20 00	.....	1,388 50
41 00	2	8	.....	.....	3 00	.....	.....	164 70
.....	7	8	.....	.....	15 00	1,109 60	.....	337 00
.....	3	.....	.....	.....	6 00	.....	.....	123 50
.....	2	1	.....	.....	9 00	.....	.....	110 50
.....	14	11	.....	.....	51 00	.....	.....	151 70
.....	7	3	.....	.....	18 00	.....	.....	185 90
.....	1	1	.....	.....	.....	.....	.....	170 40
.....	2	8	.....	.....	12 00	.....	.....	358 70
.....	7	3	.....	.....	33 00	.....	.....	328 40
.....	3	2	.....	.....	3 00	.....	.....	177 10
.....	2	3	.....	.....	3 00	10,141 00	.....	257 90
.....	3	3	.....	.....	3 00	.....	.....	118 00
.....	8	5	.....	.....	18 00	.....	.....	456 10
.....	.....	.....	.....	.....	.....	.....	.....	2 00
.....	19	15	.....	.....	132 00	400 00	.....	332 50
.....	3	3	.....	.....	18 00	.....	.....	63 70
.....	4	4	.....	.....	12 00	.....	.....	385 20
.....	6	5	.....	.....	18 00	.....	.....	185 10
.....	6	6	.....	.....	12 00	.....	.....	235 20
.....	1	2	.....	.....	9 00	176 57	177 47	102 30
.....	6	5	.....	.....	9 00	.....	.....	152 30
.....	1	.....	.....	.....	6 00	.....	.....	49 40
.....	5	.....	.....	.....	.....	.....	.....	106 50
.....	5	4	.....	.....	21 00	.....	.....	426 50
.....	5	3	.....	.....	12 00	.....	.....	246 50
.....	1	3	.....	.....	3 00	5 00	.....	96 10
.....	3	.....	.....	.....	3 00	.....	.....	30 10
.....	3	.....	.....	.....	6 00	1,058 75	1,058 75	206 45
.....	3	4	.....	.....	24 00	.....	.....	310 80
.....	3	4	.....	.....	18 00	3,355 86	400 72	342 50
.....	9	8	.....	.....	15 00	.....	.....	353 10
.....	12	6	.....	.....	84 00	.....	.....	120 00
.....	25	.....	.....	.....	63 00	.....	.....	751 30
.....	11	4	.....	.....	96 00	4,627 76	.....	1,623 20
.....	2	3	.....	.....	6 00	.....	.....	9 00
.....	.....	6	.....	.....	9 00	5,635 47	.....	485 50
.....	2	4	.....	.....	24 00	200 00	.....	400 40
.....	4	4	.....	.....	3 00	600 00	.....	293 00
.....	13	26	.....	.....	129 00	3,434 64	.....	1,729 60
41 00	253	248	1	1	1,080 00	41,948 00	1,636 94	15,625 37

APPENDIX D.—Being a return of business transacted by County and District

County or District.	Writs of summons issued.	Orders for arrest issued.	Actions entered in Procedure Book.			Præcipe orders issued.	Orders issued and signed by Local Judge.	Examination of Parties returned.	Records passed.	Actions entered for Trial with Jury.	Actions entered for Trial without Jury.	Number of actions tried with Jury.	Number of actions tried without Jury.	Workmen's Compensation Actions for Trial.	
			Writs issued during the year.	Do. previous years.	Otherwise than by Writ.									With Jury	Without Jury
Algoma	117	1	95	2	....	1	40	26	29	4	27	1	12	..	..
Brant	85	..	68	3	8	4	22	7	23	9	15	6	8	..	..
Bruce	71	..	53	3	7	....	35	14	11	9	4	6	2	..	..
Carleton	540	2	397	32	21	5	78	75	88	14	74	4	79	..	..
Dufferin	14	..	13	4	2	....	3	2	4	2	2	2	2	..	..
Elgin	45	..	34	4	....	1	15	4	3	1	2	...	1	..	..
Essex	123	..	91	6	18	5	51	40	36	12	26	4	27	..	..
Frontenac	68	..	49	2	2	....	19	11	27	....	19	...	18	..	..
Grey	95	..	68	1	....	....	.....	14	16	5	11	3	10	..	..
Haldimand	56	..	39	2	....	1	13	6	15	3	12	3	10	..	..
Halton	28	..	19	7	....	....	8	....	9	2	7	...	4	..	..
Hastings	77	..	56	4	9	2	23	17	20	9	18	4	12	..	..
Huron	72	..	56	7	2	....	15	14	27	8	19	2	10	..	..
Kenora	43	..	31	3	....	1	12	3	5	....	5	...	5	..	..
Kent	97	..	66	4	....	3	17	22	....	5	17	2	8	..	..
Lambton	47	..	32	5	10	....	13	10	9	....	9	...	7	..	..
Lanark	34	..	18	2	6	....	4	5	2	1	2	...	2	..	..
Leeds & Grenville	81	..	45	1	....	2	5	22	8	2	6	2	5	..	..
Lennox & Addington	24	..	17	2	....	1	9	4	6	3	4	1	5	..	..
Lincoln	83	..	64	....	....	....	9	7	....	3	12	2	14	..	..
Manitoulin	7	..	5	3	....	1	2	....	4	2	3	...	1	..	..
Middlesex	241	..	75	2	21	....	57	49	35	23	12	9	15	2	..
Muskoka	32	..	22	2	....	1	11	9	8	2	8	...	6	..	..
Nipissing	116	..	87	7	3	2	37	15	33	4	29	3	21	..	..
Norfolk	30	..	21	4	....	....	16	7	11	1	2	1	2	..	..
Northumb'rl'd & Durham	54	..	35	1	1	2	26	10	17	9	10	5	9	..	..
Ontario	55	..	39	....	9	3	16	16	9	4	6	3	7	..	..
Oxford	50	..	27	1	3	1	6	18	10	4	7	...	6	..	..
Parry Sound	31	..	17	4	1	4	4	4	4	1	3	...	3	..	..
Peel	23	..	19	....	3	8	9	6	7	2	6	2	4	..	..
Perth	79	..	56	4	4	1	12	47	28	9	23	9	19	2	..
Peterborough	88	..	67	1	5	....	.....	13	12	3	10	2	8	..	..
Prescott and Russell	34	..	25	1	....	1	10	4	4	....	4	...	2	..	..
Prince Edward	21	..	19	....	....	4	4	7	5	....	5	...	4	..	..
Rainy River	74	..	56	1	5	4	13	....	12	2	10	2	10	..	..
Renfrew	62	..	41	1	....	....	20	5	8	2	6	2	6	..	..
Simcoe	119	..	77	....	....	20	15	10	29	9	11	6	4	..	..
Stormont, Dundas and Glengarry	80	..	32	2	3	3	35	....	10	3	9	2	8	..	..
Sudbury	224	..	169	132	....	3	60	....	49	8	41	8	23	..	..
Temiskaming	273	..	212	18	3	7	92	20	52	7	48	2	30	..	..
Thunder Bay	272	3	256	16	....	20	40	22	33	8	19	2	18	..	..
Victoria	44	..	36	5	....	....	13	13	5	3	3	4	2	..	..
Waterloo	119	..	83	7	3	....	34	22	....	6	24	4	15	..	..
Welland	86	..	64	5	17	....	13	22	27	3	24	...	18	..	..
Wellington	43	..	33	1	....	4	10	....	15	8	10	4	6	..	..
Wentworth	529	..	401	17	6	3	110	30	128	61	67	33	40	12	1
York	3,043	4	2,050	159	6	29	652	349	797	106	691	94	666	6	..
Totals	7,629	10	5,335	488	178	147	1,708	1001	1690	382	1382	239	1194	22	1

Court Clerks throughout the Province of Ontario for the year ending 31st December, 1914.

With Jury	Without Jury	Number of Remanets standing for Trial.	Number of Judgments entered without Trial.	Total amount of such Judgments without costs.	Total amount of Costs taxed thereunder (exclusive of Disbursements).	Total amount of Disbursements allowed.	Number of Judgments entered after Trial.	Total amount of such Judgments without costs.	Total amount of Costs taxed thereunder (exclusive of Disbursements).	Total amount of Disbursements allowed.	Number of Judgments $400 and under.	Number of Judgments dismissing actions.	Number of Judgments in default of appearance or pleading.	Number of Judgments under Con. Rule 57.
				$ c.	$ c.	$ c.		$ c.	$ c.	$ c.				
..	2	52	16,809 41	863 80	371 63	21	4,188 31	943 90	694 58	73	1	44	5
..	4	28	8,879 64	474 15	255 15	6	1,651 30	462 30	150 24	33	1	29	....
2	3	22	6,903 99	390 10	206 95	2	310 09	99 60	30 60	24	....	20	1
..	5	250	82,366 21	3,350 71	1,995 95	42	10,388 05	3,080 49	582 01	192	5	233	6
..	1	6	2,096 41	111 50	42 14	3	375 40	210 10	196 27	8	1	5	1
..	...	14	4,941 33	209 25	110 27	4	1,114 17	96 20	12 75	18	1	14	....
3	...	39	10,703 92	926 47	306 27	24	2,844 73	1,918 93	845 75	49	9	36	2
..	2	20	4,406 06	260 75	186 00	9	3,632 73	543 00	517 63	29	....	20	....
2	1	31	11,434 55	444 00	212 68	7	3,554 40	387 48	367 54	31	....	31	....
..	...	14	2,762 18	165 00	66 78	5	533 31	223 70	63 34	16	2	8	....
..	...	11	4,478 19	170 75	100 61	....	1,577 40	761 41	473 31	18	1	11	....
1	6	24	5,592 40	341 98	209 83	14	1,307 09	1,132 64	757 19	27	5	18	1
1	3	32	17,582 32	474 58	263 17	9	1,705 35	443 32	368 05	41	4	31	1
..	...	23	7,197 65	468 05	216 64	7	1,550 12	259 30	207 90	27	....	22	1
2	7	27	8,471 01	456 75	220 42	3	683 75	328 50	200 75	30	2	27	....
..	...	12	4,049 45	148 50	92 16	4	782 03	391 20	87 60	15	1	12	....
..	...	17	5,889 51	336 71	142 87	2	178 00	301 00	194 95	19	1	6	....
..	...	27	8,006 61	511 00	249 25	3	216 73	198 00	124 90	28	1	25	2
..	...	8	2,018 15	158 25	86 19	4	1,330 92	326 00	68 30	12	....	8	....
..	...	42	16,189 62	868 05	281 05	6	1,243 70	993 13	660 36	47	1	42	....
..	...	6	1,528 76	201 26	29 66	1	.....	149 30	53 00	6	1	5	....
1	3	88	26,198 40	1,924 18	621 02	14	2,201 15	1,026 85	145 06	91	11	69	14
..	...	12	3,206 34	152 00	68 00	3	649 70	178 05	28 95	15	....	10	....
..	2	52	16,151 23	733 40	352 70	16	3,452 49	861 25	328 62	63	2	50	1
..	...	13	4,201 51	320 34	106 85	2	393 09	.....	.....	15	....	13	....
1	3	14	4,378 09	329 70	112 17	4	764 93	169 80	122 95	18	....	13	1
..	...	13	4,668 30	190 90	111 28	6	1,012 50	278 90	185 85	13	....	13	....
..	...	18	6,004 04	436 57	141 67	5	1,569 90	679 11	178 11	23	1	18	1
..	...	10	3,854 33	211 55	103 60	3	1,214 19	109 00	18 35	10	....	10	....
..	...	5	1,542 16	98 30	45 31	2	477 22	238 90	38 80	7	3	.....	....
..	4	23	6,767 63	366 60	174 93	8	337 73	954 55	538 68	26	5	26	1
1	2	35	9,720 98	499 40	243 34	11	1,860 68	364 88	170 71	45	1	28	2
..	..	19	6,455 15	305 82	200 58	2	656 04	151 75	53 55	21	....	19	1
..	...	11	3,604 63	175 00	85 25	2	617 43	155 00	86 86	13	2	11	....
..	...	18	5,019 86	446 98	170 82	11	2,718 73	482 20	103 20	27	2	18	....
..	...	.....	.....	.....	.....	1	147 70	.....	.....	1	....	18	....
..	...	44	13,703 67	809 00	299 00	4	652 14	460 00	98 00	42	2	42	....
..	1	37	11,867 92	603 00	305 74	3	58 00	195 00	55 10	38	1	34	1
..	...	78	25,055 02	1,106 80	344 16	27	6,041 60	1,305 10	417 07	96	9	.....	....
1	3	140	44,230 93	3,213 17	777 04	25	5,724 26	1,806 55	576 12	160	8	125	1
..	...	125	39,748 83	1,978 70	981 27	23	5,079 83	668 07	161 47	148	4	135	2
1	7	24	8,393 15	504 50	217 41	4	383 00	132 00	173 85	28	2	24	....
2	6	50	17,615 11	914 50	426 25	17	3,778 43	1,125 12	717 37	61	4	49	2
1	2	24	7,940 38	329 40	163 80	8	1,988 75	533 60	314 65	31	1	21	1
..	2	14	3,664 23	240 53	102 50	1	177 45	.....	.....	15	....	14	....
..	6	191	57,335 87	4,047 52	1,443 83	57	11,774 79	3,050 63	1,360 30	248	8	173	18
5	25	1286	398,906 53	29,904 44	9,498 76	363	81,890 55	11,567 80	3,450 77	1656	109	1154	112
24	100	3049	962,541 66	61,173 91	22,742 95	798	174,798 86	39,743 61	15,981 41	3654	212	2734	178

APPENDIX D.—Being a return of business transacted by County and District

County or District.	Number of Judgments for reference to Master.	Writs of Execution issued.	Number of Writs of Execution renewed.	Number of Writs of *Ca. Sa.* issued.	Number of Certificates issued under Creditors' Relief Act.	Amount for which issued without Costs.	Amount of Costs allowed thereunder (including Disbursements).	Number of days of sittings of County Court.		Amount of Jury Fees paid County or Provincial Treasurers.	Amount of money paid into Court with defence.
						$ c.	$ c.			$ c.	$ c.
Algoma	....	47	16	....	....	.....	.....	4	13	6 00	897 77
Brant	....	27	2	....	....	.....	.....	4	8	13 50	.....
Bruce	....	16	1	....	....	.....	.....	7	1	13 50	320 75
Carleton	2	220	5	....	....	.....	.....	6	43	21 00	755 25
Dufferin	....	9	1	....	....	.....	.....	4	6	3 00	.....
Elgin	....	15	1	....	....	.....	.....	2	2	1 50	.....
Essex	3	44	4	....	5	707 81	21 00	9	17	18 00	215 80
Frontenac	....	21	1	....	....	.....	.....	...	18	.....	65 00
Grey	....	34	2	....	....	.....	.....	8	15	7 50	457 90
Haldimand	....	5	....	....	....	.....	.....	5	13	4 50	239 00
Halton	....	6	....	....	....	.....	.....	1	9	3 00	.....
Hastings	....	27	1	....	2	633 63	24 00	13	22	10 50	.....
Huron	....	26	4	....	....	.....	.....	7	10	12 00	10 00
Kenora	....	14	2	....	....	.....	.....	...	9	.....	.....
Kent	....	27	3	....	....	.....	.....	4	6	7 50	345 53
Lambton	....	10	4	....	....	.....	.....	4	3	.....	.....
Lanark	....	8	1	....	....	.....	.....	...	7	1 50	.....
Leeds and Grenville	....	17	....	....	....	.....	.....	4	5	3 00	408 41
Lennox and Addington	....	5	2	....	....	.....	.....	3	4	4 50	60 00
Lincoln	....	31	....	....	....	.....	.....	10	7	3 00	200 00
Manitoulin	....	4	....	....	....	.....	.....	...	3	3 00	.....
Middlesex	....	74	2	....	....	.....	.....	9	10	36 00	679 66
Muskoka	....	11	....	....	....	.....	.....	3	3	1 50	.....
Nipissing	....	56	2	....	....	.....	.....	4	12	6 00	319 04
Norfolk	....	11	2	....	....	.....	.....	4	7	1 50	.....
Northumberland and Durham	....	13	5	....	....	.....	.....	5	14	13 50	2,935 13
Ontario	....	12	....	....	....	.....	.....	6	7	9 00	123 00
Oxford	1	15	....	....	....	.....	.....	5	4	6 00	743 57
Parry Sound	....	14	1	....	....	.....	.....	...	6	1 50	243 63
Peel	....	4	....	....	....	.....	.....	5	15	4 00	200 00
Perth	....	22	11	....	....	.....	.....	15	7	12 00	292 05
Peterborough	3	29	....	....	....	.....	.....	2	21	4 50	160 00
Prescott and Russell	....	21	1	....	4	751 30	37 50	...	5	.....	100 00
Prince Edward	....	7	1	....	....	.....	.....	...	8	.....	125 00
Rainy River	....	14	....	....	1	2,369 36	63 65	6	8	3 00	1,097 14
Renfrew	....	5	1	....	....	.....	.....	4	7	3 00	235 52
Simcoe	....	30	2	....	....	.....	.....	10	12	13 50	650 00
Stormont, Dundas and Glengarry	2	25	1	....	....	.....	.....	1	9	4 50	54 66
Sudbury	....	78	....	....	....	.....	.....	10	4	12 00	715 40
Temiskaming	1	90	....	....	....	.....	.....	2	20	9 00	1,349 43
Thunder Bay	....	123	35	....	....	.....	.....	3	20	12 00	.....
Victoria	....	13	....	....	....	.....	.....	5	6	7 00	100 00
Waterloo	....	37	....	....	31	5,284 10	150 00	2	21	9 00	.....
Welland	....	15	....	....	2	214 00	9 60	2	18	4 50	107 43
Wellington	....	7	....	....	....	.....	.....	8	14	12 00	637 30
Wentworth	2	152	16	....	....	.....	.....	19	22	91 50	1,135 82
York	5	1326	93	....	5	2,267 06	76 10	83	169	159 00	3,286 09
Totals	19	2817	223	....	50	12,227 26	381 85	308	670	572 00	19,165 28

Court Clerks in the Province of Ontario for the year ending 31st December, 1914.—*Concluded.*

Amount of money paid out of Court.	Number of Partition Matters.	Amount of money paid thereunder.	Amounts paid out.	Amount of moneys in Court in County Court matters, including interest (under Con. Rule 769).	Number of Chattel Mortgages and Bills of Sale filed.	Total amount secured by such mortgages.	Number of mortgages renewed.	Number of discharges filed.	Number of assignments for benefit of creditors.	Number of Hire Receipts, etc., filed under R.S.O. Cap. 136.	Total amount secured by such Receipts, etc.	Amount of fees collected in law stamps under Section 42 of the Creditors' Relief Act.
$ c.		$ c.		$ c.		$ c.					$ c.	$ c.
700 16	...	...	...	209 64	187	328,897 09	63	15	21	133	55,594 19	...
21 00	...	...	...	15,114 33	156	253,962 64	70	12	16	317	54,766 54	...
100 00	...	...	602 02	434 77	155	64,411 00	97	6	6	106	65,683 32	...
731 82	...	...	...	1,965 95	262	130,065 95	90	12	83	703	152,961 57	...
160 40	...	...	...	...	38	15,155 50	37	5	3	111	11,110 65	...
...	...	...	...	452 46	296	325,731 87	110	13	9	234	32,904 19	...
15,694 24	...	...	...	152 70	262	202,042 69	74	12	9	371	119,452 78	3 00
55 00	...	...	...	10 00	253	230,615 99	113	9	5	307	79,876 60	6 00
490 00	...	...	...	17 90	464	266,372 00	227	3	12	252	57,766 54	...
241 51	...	...	...	102 77	66	40,716 56	32	5	....	44	11,700 20	...
...	...	...	...	...	63	63,312 25	23	1	7	25	5,372 20	...
4,600 00	...	...	...	1,196 37	525	237,291 03	217	10	10	236	49,253 52	...
...	...	...	...	193 97	92	93,283 84	88	9	5	95	25,019 42	...
...	...	...	...	35 15	53	406,693 83	17	4	1	101	30,138 85	...
261 30	...	...	...	156 73	269	207,946 90	216	7	5	492	80,066 00	...
...	...	...	...	11 90	194	84,258 46	167	9	4	55	31,430 60	...
748 39	...	...	...	902 60	80	84,172 76	60	9	7	40	7,457 04	...
314 01	...	...	...	3,823 03	153	91,096 80	127	8	2	144	17,816 18	...
60 75	...	...	...	...	90	71,046 20	75	11	3	88	8,591 25	...
493 09	...	...	...	...	112	1,320,648 32	35	4	7	175	212,192 62	...
...	...	...	...	...	108	31,519 81	47	2	1	...	...	...
612 15	...	...	...	507 51	137	228,320 16	117	5	11	715	145,108 96	...
315 85	...	...	...	...	173	117,323 38	51	4	4	76	15,261 58	...
273 20	...	...	...	881 80	176	189,035 87	62	15	12	64	12,931 57	...
...	...	...	...	386 49	124	48,045 16	90	6	1	106	16,768 60	...
6,687 08	...	...	...	18,559 03	181	98,340 32	176	14	9	117	28,324 13	...
1,635 50	...	...	...	20,591 16	124	452,722 24	79	2	7	106	49,036 88	...
...	...	...	...	1,875 48	151	112,541 68	91	10	8	120	28,633 17	...
243 63	...	...	...	...	156	647,545 50	23	4	7	62	18,379 78	...
150 00	...	...	...	194 55	50	47,679 84	12	4	10	58	31,390 19	...
467 00	...	...	...	25 33	124	144,819 23	40	9	5	137	18,680 33	...
360 00	...	...	...	110 00	128	55,517 43	78	7	....	66	38,171 55	...
122 25	...	...	...	...	160	274,934 52	59	4	7	25	2,288 40	3 00
125 00	...	...	...	...	48	58,131 73	49	5	2	69	9,796 06	...
927 38	...	...	...	169 76	101	36,310 87	18	10	2	98	22,634 34	...
235 52	...	...	...	3,912 05	116	362,071 76	87	4	5	85	17,981 55	...
550 00	...	...	...	147 93	459	295,464 41	175	3	16	272	81,025 29	...
65 00	...	...	...	4,175 23	270	175,573 43	99	9	14	501	32,166 16	...
1,208 60	...	...	...	7,804 60	340	259,460 85	49	6	15	189	91,031 85	...
1,813 18	...	...	...	...	338	6,309,991 40	39	21	32	309	143,156 02	3 00
170 29	...	...	...	26 94	291	204,607 42	20	8	44	1,640	233,322 13	...
100 00	...	...	...	...	44	62,373 69	41	1	3	154	27,330 54	...
1,137 87	...	...	...	98 82	154	91,504 21	68	10	20	245	91,170 90	...
217 58	...	...	...	36 03	236	561,968 09	54	10	6	112	114,254 25	1 00
231 70	...	...	...	2,902 21	181	160,289 23	68	3	6	103	24,416 30	...
682 42	...	...	...	911 60	426	206,245 66	212	30	53	425	181,006 81	...
28,769 06	...	...	...	69,995 57	1,462	122,410 13	365	99	232	2,699	1,421,315 00	...
71,781 93	...	...	602 02	158,092 36	9,028	15,872,469 70	4207	469	747	12,582	4,004,736 60	16 00

APPENDIX E.—Being a return of business transacted by Surrogate Registrars

County or District.	Total number of Probates issued.	Total number of Letters of Administration issued.	Total number of Letters of Guardianship issued.	Total number of Probates and Letters of Administration issued under R.S.O. Cap. 62, s. 73, ss. 1.	Total number of Probates and Letters issued under R.S.O. Cap. 62, s. 73, ss. 2.	Number of Wills proved istration or Guardianship alty valued as			
						$100,000, or over.	From $50,000 to $100,000.	From $25,000 to $50,000.	From $10,000 to $25,000.
Algoma	43	45	1	14	25	.....	.....	.....	3
Brant	105	35	1	7	13	1	.....	.....	12
Bruce	146	64	1	9	28	.....	.....	1	6
Carleton	217	97	2	26	18	5	.....	4	31
Dufferin	44	14	1	3	3	.....	.....	.....	1
Elgin	115	57	3	14	14	.....	1	2	4
Essex	136	106	1	25	30	.....	2	2	6
Frontenac	73	33	1	8	14	1	.....	4	5
Grey	137	55	.....	20	16	.....	.....	3	5
Haldimand	61	33	.....	8	17	.....	0	.....	2
Halton	56	35	1	6	13	0	0	1	7
Hastings	113	62	1	24	24	.....	2	2	8
Huron	170	63	1	15	29	.....	1	1	8
Kenora	8	16	.....	7	8	.....	.....	.....	1
Kent	116	53	.....	19	.....	.....	.....	.....	10
Lambton	147	57	.....	12	24	1	2	2	11
Lanark	68	30	1	4	8	.....	.....	2	6
Leeds and Grenville	101	52	2	7	19	2	1	2	7
Lennox and Addington	35	9	1	.....	10	.....	.....	.....	3
Lincoln	84	45	1	12	13	1	1	2	6
Manitoulin	11	8	.....	2	7	.....	.....	.....	2
Middlesex	293	155	2	36	54	.....	3	5	19
Muskoka	20	9	.....	5	7	.....	.....	.....	1
Nipissing	23	26	.....	7	9	.....	1	.....	3
Norfolk	70	23	2	8	8	.....	.....	2	6
Northumberland and Durham	142	68	.....	18	29	.....	.....	.....	10
Ontario	106	52	1	15	18	.....	.....	.....	9
Oxford	132	40	2	9	13	.....	.....	5	11
Parry Sound	18	18	.....	10	8	.....	1	.....	.....
Peel	68	23	.....	7	6	.....	.....	5	1
Perth	151	47	1	9	14	.....	3	2	18
Peterborough	82	36	1	5	10	.....	.....	1	7
Prescott and Russell	55	25	1	8	4	.....	.....	2	4
Prince Edward	56	16	.....	4	4	.....	.....	1	2
Rainy River	7	13	.....	7	4	.....	.....	.....	.....
Renfrew	48	29	.....	9	7	.....	.....	1	3
Simcoe	150	97	3	32	32	.....	2	1	9
Stormont, Dundas and Glengarry	89	34	3	13	22	.....	1	2	7
Sudbury	16	27	.....	.....	.....	.....	.....	.....	.....
Temiskaming	13	29	.....	8	11	.....	.....	.....	1
Thunder Bay	43	43	2	.....	12	3	1	2	2
Victoria	62	32	1	18	22	1	1	1	2
Waterloo	143	50	2	12	25	.....	1	3	15
Welland	82	40	2	9	13	.....	.....	1	.....
Wellington	159	63	3	19	33	.....	.....	2	19
Wentworth	229	106	5	23	36	6	6	8	18
York	875	623	18	104	119	21	21	40	107
Totals	5,118	2,693	68	637	853	42	51	112	418

throughout the Province of Ontario during the year ending 31st December, 1914.

and Letters of Administration issued where person follows:				Total amount of personalty devolving.	Total amount of realty to be administered under R.S.O. Cap. 119, s. 3.	Amount of moneys in Court in Surrogate matters, including interest, Con. Rule 769.	Amount earned for.		
From $5,000 to $10,000.	From $1,000 to $5 000.	From $400 to $1,000.	$400 and under.				Registrar's fees.	Judge's fees.	Fee fund.
				$ c.	$ c.	$ c	$ c.	$ c.	$ c.
4	20	28	34	133,849 49	174,165 72	.....	782 40	381 50	175 80
18	51	14	45	650,723 83	692,264 30	.....	1,680 78	1,042 50	563 50
22	97	45	40	532,509 00	379,130 87	.....	2,278 16	1,197 75	644 60
37	114	51	74	3,977,882 05	534,689 66	.....	3,916 19	4,726 25	2,535 80
9	32	6	11	165,512 90	138,924 10	304,437 00	828 27	360 00	184 00
25	69	29	45	558,088 62	510,163 66	100 00	1,980 40	1,184 75	577 70
14	89	46	84	657,668 28	777,105 16	224 08	2,578 38	1,558 50	759 50
10	40	23	24	575,387 20	318,782 00	.....	1,336 85	1,009 55	484 10
14	84	30	56	511,398 92	333,408 00	.....	2,023 61	1,051 50	576 20
14	35	24	19	236,015 53	219,930 75	169 36	1,074 10	482 75	281 30
16	29	18	21	324,524 01	278,294 55	.....	1,144 90	616 25	320 60
10	73	37	44	711,955 00	42,950 00	.....	2,171 50	1,149 10	598 30
24	111	34	55	661,277 77	92,716 83	.....	2,764 13	1,254 25	715 40
1	2	4	16	29,146 37	33,375 00	.....	208 65	122 00	71 90
12	60	30	57	360,750 00	71,020 00	.....	1,381 40	854 50	496 70
18	83	35	52	1,244,573 10	605,354 93	185 00	2,294 05	1,940 50	999 10
17	43	20	11	393,602 19	216,636 67	.....	1,595 65	823 00	372 70
14	79	33	17	897,807 00	197,745 00	.....	2,513 95	1,345 25	712 90
5	20	10	7	133,283 78	77,350 00	.....	639 58	429 00	162 10
18	52	25	25	2,307,970 40	496,889 90	749 80	1,657 61	1,716 00	883 40
.....	6	4	7	39,944 59	.....	.....	172 24	74 25	51 10
46	165	73	139	1,523,475 53	1,185,987 67	.....	4,479 80	2,747 60	1,538 30
1	7	7	13	43,943 31	32,137 63	.....	266 11	124 75	66 10
1	17	6	21	156,556 55	51,722 00	.....	506 30	322 00	156 90
8	46	20	13	238,269 45	204,045 91	450 00	1,228 73	570 00	377 40
18	84	49	49	542,735 91	452,242 00	.....	2,421 05	1,217 50	632 50
20	54	33	43	445,638 57	376,158 02	1,615 25	2,058 11	1,035 75	489 10
19	76	26	37	694,045 85	666,009 04	4,662 79	2,753 13	1,342 50	659 20
3	14	8	10	116,874 48	62,379 27	.....	313 17	196 75	119 20
11	40	13	21	340,850 00	355,532 00	.....	1,109 56	702 25	323 20
30	93	19	34	819,944 83	496,826 59	.....	2,458 08	1,398 75	785 00
12	54	21	24	406,662 83	309,392 02	.....	1,612 40	936 25	426 10
7	35	16	17	244,224 53	172,456 66	.....	963 31	449 75	281 20
4	33	18	14	176,346 93	186,135 18	.....	1,076 19	556 80	208 40
3	5	5	7	36,723 73	53,809 00	.....	168 05	75 50	131 30
5	42	9	17	205,500 37	159,135 50	898 17	904 28	412 50	238 80
24	148	34	32	824,746 36	577,898 17	.....	2,661 61	1,424 00	755 00
12	50	28	26	434,534 00	28,958 00	.....	1,832 55	855 75	464 00
1	13	11	18	466,679 91	21,070 00	.....	249 19	127 00	80 30
1	14	10	16	62,517 94	48,638 50	.....	302 45	147 00	90 70
6	30	18	24	831,666 20	971,077 88	.....	900 19	1,092 50	565 20
8	42	22	18	754,617 72	239,284 00	.....	1,347 60	1,070 25	557 70
24	73	30	49	715,899 77	509,032 44	.....	2,384 13	1,037 50	688 30
10	47	26	34	353,252 97	1,310,348 98	.....	1,378 03	738 20	410 90
25	93	47	39	795,940 00	437,708 00	.....	2,343 56	1,393 00	764 70
28	123	46	105	2,634,028 34	1,398,846 13	602 70	3,680 62	3,698 25	1,886 20
111	446	361	409	12,990,291 00	5,769,234 00	.....	17,733 08	16,371 72	8,339 60
740	3033	1502	1966	41,959,837 01	22,266,961 69	314,094 15	92,154 08	63,362 97	33,203 00

APPENDIX F.—Return of fees and emoluments of the Judicial Officers throughout the officers payable by the Province, the County and the

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
ALGOMA:						
Sault Ste. Marie ..	Sheriff	W. H. Carney...	3,614 26	1,000 00	4,614 26	3,775 29
	Surrogate Judge ...	Judge Stone	.....	*500 00	704 30	500 00
	Local Master	"	204 30	.....	.....	147 70
	Crown Attorney....	F. J. S. Martin..	1,895 47	400 00	3,243 20	1,690 50
	Clerk of the Peace .	"	947 73	.....	.....	645 26
	Local Resistrar	C. V. Plummer..	242 43	150 00	3,001 03	344 65
	District Court Clerk	"	1,226 20	600 00	.....	1,726 20
	Surrogate Registrar	"	782 40	.....	.....	782 40
BRANT:						
Brantford	Sheriff	‡J. W. Westbrook	2,611 45	.....	2,611 45	2,121 23
	Surrogate Judge ...	Judge Hardy....	Commuted	875 00	951 30	875 00
	Local Master	"	76 30	.....	.....	76 30
	Crown Attorney....	A. J. Wilkes, K.C.	1,481 20	.....	2,646 38	1,032 20
	Clerk of the Peace..	"	1,165 18	.....	.....	764 37
	Local Registrar	J. T. Hewitt	263 62	675 00	3,552 85	913 72
	County Court Clerk.	"	933 45	.....	.....	916 40
	Surrogate Clerk....	"	1,680 78	.....	.....	1,680 78
BRUCE:						
Walkerton	Sheriff	D. M. Jermyn ...	2,149 77	.....	2,149 77	1,575 24
	Surrogate Judge ,..	Judge Barrett ..	1,000 00	.....	1,000 00	.....
	Local Master	Judge Kleiu.....	Commuted	400 00	400 00	.....
	Crown Attorney....	Thomas Dixon ..	533 60	.....	2,184 66	308 20
	Clerk of the Peace..	"	1,651 06	.....	.....	1,137 66
	Local Registrar....	Matthew Goetz..	120 00	675 00	3,943 66	795 00
	County Court Clerk	"	870 50	.....	.....	445 72
	Surrogate Registrar	"	2,278 16	.....	.....	1,641 00
CARLETON:						
Ottawa...	Sheriff	G. C. Richardson	11,510 20	.....	11,510 20	9,175 50
	Surrogate Judge ...	Judge McTavish.	1,300 00	.....	1,300 00	.....
	" "	Judge Gunn.....	1,000 00	.....	1,000 00	.....
	Local Master	John Bishop, K.C.	2,140 39	.....	3,891 39	2,140 39
	Deputy Registrar ..	"	1,751 00	.....	.....	1,751 00
	Crown Attorney....	J. A. Ritchie	883 90	.....	2,208 44	587 40
	Clerk of the Peace..	"	1,324 54	.....	.....	817 09
	Deputy Clerk of the Crown	Horace Pratt ...	872 29	450 00	9,546 38	1,322 29
	County Court Clerk.	"	4,307 90	.....	.....	4,307 90
	Surrogate Registrar	"	3,916 19	.....	.....	3,916 19
DUFFERIN:						
Orangeville	Sheriff	Henry Endacott.	1,140 96	.....	1,140 96	730 37
	Surrogate Judge ...	Judge Fisher....	360 00	.....	367 70	360 00
	Local Master	"	7 70	.....	.....	7 70
	Crown Attorney....	†John L. Island .	188 30	.....	757 91	107 75
	Clerk of the Peace..	"	569 61	.....	.....	293 12
	Local Registrar	J. A. V. Preston.	36 95	675 00	1,851 82	711 95
	County Court Clerk.	"	311 60	.....	.....	310 25
	Surrogate Registrar	"	828 27	.....	.....	828 27
ELGIN:						
St. Thomas	Sheriff	Dugald McColl ..	2,392 51	.....	2,392 51	1,690 56
	Surrogate Judge....	Judge Colter	1,000 00	.....	1,000 00	.....
	Local Master	C. F. Maxwell ..	227 44	.....	227 44	203 00
	Crown Attorney....	A. McCrimmon..	1,488 95	.....	2,841 18	1,094 50
	Clerk of the Peace..	"	1,352 23	.....	.....	859 49
	Local Registrar	David McLaws..	187 60	675 00	3,444 95	750 10
	County Court Clerk.	"	601 95	.....	.....	531 14
	Surrogate Registrar	"	1,980 40	.....	.....	1,820 52

* By R.S.O. Cap. 58, Sec. 17. † Appointed by O.-in-C. 9th May, 1914
‡ Appointed O.-in-C. 18th November, 1914

Province of Ontario for the year ending 31st December, 1914, and of total earnings of such General Public, respectively, for the same period.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
572 41	4,347 70	2,384 55	1,963 15	.....	1,963 15	3,477 58	.....	1,136 68	Algoma.
.....	655 90	.....	650 90	.....	650 90	500 00	.....	.....	
8 20	.....	.....	.....	.....	.....	.....	.....	204 30	
469 25	3,039 63	1,254 00	1,785 63	.....	1,785 63	2,295 47	.....	.....	
234 62	.....	.....	.....	.....	.....	947 73	.....	.....	
33 26	2,986 51	369 40	2,617 11	11 71	2,605 40	150 00	.....	242 43	
100 00	.....	.....	.....	.....	.....	600 00	.....	1,226 20	
.....	.....	.....	.....	.....	.....	.....	.....	782 40	
736 60	2,857 83	1,138 70	1,719 13	.....	1,719 13	1,131 96	417 92	1,061 57	Brant.
.....	951 30	.....	951 30	.....	951 30	875 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	76 30	
261 00	2,412 82	600 89	1,811 93	.....	1,811 93	926 00	54 00	501 20	
355 25	.....	.....	.....	.....	.....	116 64	847 09	201 45	
.....	3.510 90	1,105 50	2,405 40	.....	2,405 40	675 00	.....	263 62	
.....	.....	.....	.....	.....	.....	.....	.....	933 45	
.....	.....	.....	.....	.....	.....	.....	.....	1,680 78	
481 82	2,057 06	1,243 41	813 65	.....	813 65	1,021 36	638 80	489 61	Bruce.
.....	.....	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	400 00	.....	400 00	.....	400 00	400 00	.....	.....	
101 65	2,090 51	43 15	2,047 36	4 73	2,042 63	533 60	.....	.....	
543 00	.....	.....	.....	.....	.....	285 50	1,350 71	14 85	
.....	3,639 69	629 20	3,010 49	52 10	2.958 39	675 00	.....	120 00	
303 19	.....	.....	.....	.....	.....	.....	.....	870 50	
454 78	.....	.....	.....	.....	.....	.....	.....	2,278 16	
1,854 35	11629 85	3,930 73	7,099 12	539 21	6,559 91	3,461 04	914 85	7,134 31	Carleton.
.....	.....	.....	1,300 00	.....	1,300 00	.....	.....	1,300 00	
.....	.....	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	3,891 39	893 25	2,998 14	.....	2,998 14	.....	.....	2,140 39	
.....	.....	.....	.....	.....	.....	.....	.....	1,751 00	
398 55	2,344 95	290 53	2,054 42	5 44	2,048 98	868 90	.....	15 00	
541 91	.....	.....	.....	.....	.....	155 40	680 03	489 11	
.....	9,546 38	2,245 85	7,300 53	2,970 48	4,330 05	450 00	.....	872 29	
.....	.....	.....	.....	.....	.....	.....	.....	4,307 90	
.....	.....	.....	.....	.....	.....	.....	.....	3,916 19	
421 37	1,151 74	500 92	650 82	.....	650 82	462 19	348 55	330 22	Dufferin.
.....	367 70	.....	367 70	.....	367 70	.....	.....	360 00	
.....	.....	.....	.....	.....	.....	.....	.....	7 70	
.....	400 87	33 38	367 49	.....	367 49	169 90	11 00	7 40	
.....	.....	.....	.....	.....	.....	73 70	403 18	92 73	
.....	1,876 17	98 20	1,777 97	.....	1,777 97	675 00	.....	36 95	
8 50	.....	.....	.....	.....	.....	.....	.....	311 60	
17 20	.....	.....	.....	.....	.....	.....	.....	828 27	
577 04	2,267 60	852 87	1,414 73	.....	1,414 73	1,035 65	673 28	683 58	Elgin.
.....	1,000 00	.....	1.000 00	.....	1,000 00	.....	.....	1,000 00	
28 00	231 00	.....	231 00	.....	231 00	.....	.....	227 44	
327 76	2.799 76	544 17	2,255 59	25 55	2,230 04	1,191 50	201 65	95 80	
518 01	.....	.....	.....	.....	.....	355 75	963 18	33 30	
120 50	3,402 66	474 80	2,927 86	42 79	2,885 07	675 00	.....	187 60	
68 75	.....	.....	.....	.....	.....	.....	.....	601 95	
111 65	.....	.....	.....	.....	.....	.....	.....	1,980 40	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
ESSEX:						
Sandwich.	Sheriff	J. E. D'Avignon.	4,535 01		4,535 01	3,440 59
	Surrogate Judge	Judge Dromgole	1,000 00		163 30	1,000 00
	Local Master	"	163 30			77 60
	Crown Attorney	J. H. Rodd	1,674 93		2,912 68	1,291 63
	Clerk of the Peace.	"	1,237 75			907 01
	Local Registrar..§	Henry Clay	727 62	675 00	5,571 00	1,398 02
	County Court Clerk	"	1,590 00			1,585 40
	SurrogateRegistrar	"	2,578 38			2,573 01
FRONTENAC						
Kingston .	Sheriff	Thomas Dawson	2,449 60		2,449 60	1,953 43
	Surrogate Judge	*Judge Lavell	686 25		686 25	
	Local Master	J.B.Walkem,K.C.	142 08		142 08	130 00
	Crown Attorney	J. L. Whiting,K.C.	235 00		1,380 26	105 00
	Clerk of the Peace.	"	1,145 26			670 96
	Local Registrar	T. M. Asselstine	391 05	675 00	1,902 60	1,066 05
	County Court Clerk	"	836 55			836 55
	SurrogateRegistrar	Miss H. Fraser	1,336 85		1,336 85	1,319 45
GREY:						
Owen Sound	Sheriff	C. H. Moore	2,791 51		2,791 51	2,109 39
	Surrogate Judge	Judge Widdifield.	1,000 00		1,045 85	1,000 00
	Local Master	"	45 85			23 50
	Crown Attorney	†T. H. Dyre	477 25		1,811 02	269 60
	Clerk of the Peace.	"	1,333 77			819 95
	Local Registrar	W. A. Bishop	379 32	750 00	4,262 13	1,129 32
	County Court Clerk	"	1,109 20			1,109 20
	SurrogateRegistrar	"	2,023 61			2,023 61
HALDIMAND						
Cayuga	Sheriff	M. McConnell	1,915 65		1,915 65	1,510 74
	Surrogate Judge	Judge Douglas	482 75		509 85	482 75
	Local Master	"	27 10			27 10
	Crown Attorney	J. A. Murphy	808 35		2,157 27	610 30
	Clerk of the Peace.	"	1,348 92			1,001 77
	Local Registrar	J. C. Eccles	178 40	600 00	2,479 35	743 40
	County Court Clerk	"	626 85			524 55
	SurrogateRegistrar	"	1,074 10			1,074 10
HALTON:						
Milton	Sheriff	S. Webster	2,012 88		2,012 88	1,636 25
	Surrogate Judge. ‡	Judge Elliott	616 25		623 95	616 25
	Local Master	"	7 70			
	Crown Attorney	W. I. Dick	588 00		1,862 17	380 80
	Clerk of the Peace..	"	1,274 17			907 98
	Local Registrar	W. J. McClenahan	91 50	600 00	2,320 87	691 50
	County Court Clerk	"	484 47			484 47
	SurrogateRegistrar	"	1,144 90			1,144 90
HASTINGS:						
Belleville.	Sheriff	M. B. Morrison	3,545 26		3,545 26	2,634 34
	Surrogate Judge	Judge Fraleck	Commuted	985 00		
	Local Master	S. S. Lazier	Commuted	3,000 00		
	Deputy Registrar.	"				
	Crown Attorney	P. J. M. Anderson	1,552 85		2,916 64	1,156 35
	Clerk of the Peace.	"	1,363 79			1,004 79
	Deputy Clerk of the Crown	John Williams	158 35	450 00	3,961 32	608 35
	County Court Clerk	"	1,181 47			1,181 47
	SurrogateRegistrar	"	2,171 50			2,171 50

*Appointed by O.-in-C. 28th March, 1914. †Appointed by O.-in-C. 27th October, 1914.
§Appointed by O.-in-C. 9th July, 1914. ‡Appointed by O.-in-C. 18th March, 1914.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net Income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
1,057 92	4,498 51	660 62	3,837 89	.....	3,837 89	1,284 85	581 12	2,669 04	Essex.
.....	1,077 60	.....	1,077 60	.....	1,077 60	.....	.....	1,000 00	
.....	.....	.....	.....	.....	.....	.....	.....	163 30	
599 90	3,183 31	679 35	2,503 96	50 79	2,453 17	1,505 13	.....	169 80	
384 77	.....	.....	.....	.....	.....	279 99	840 50	117 26	
34 08	5,621 03	1,012 58	4,608 45	.....	4,608 45	675 00	.....	727 62	
29 92	.....	.....	.....	.....	.....	.....	.....	1,590 00	
60	.....	.....	.....	.....	.....	.....	.....	2,578 38	
422 50	2,375 93	391 50	1,984 43	.....	1,984 43	831 25	547 50	1,070 85	Frontenac.
.....	686 25	.....	686 25	.....	686 25	.....	.....	686 25	
.....	130 00	20 00	110 00	.....	110 00	.....	.....	142 08	
38 00	1,154 41	50 00	1,104 41	.....	1,104 41	235 00	.....	.....	
340 45	.....	.....	.....	.....	.....	118 50	926 76	100 00	
.....	1,902 60	66 00	1,836 60	.....	1,836 60	675 00	.....	391 05	
.....	.....	.....	.....	.....	.....	.....	.....	833 55	
84 40	1,403 85	136 85	1,267 00	.....	1,267 00	.....	.....	1,336 85	
587 65	2,697 04	1,307 95	1,389 09	.....	1,389 09	793 93	729 11	1,268 47	Grey.
.....	1,086 50	.....	1,086 50	.....	1,086 50	.....	.....	1,000 00	
63 00	.....	.....	.....	.....	.....	.....	.....	45 85	
118 40	1,646 37	517 34	1,129 03	.....	1,129 03	415 95	43 60	17 70	
438 42	.....	.....	.....	.....	.....	122 70	1,208 32	2 75	
.....	4,262 13	523 20	3,738 93	269 47	3,469 46	750 00	.....	379 32	
.....	.....	.....	.....	.....	.....	.....	.....	1,109 20	
.....	.....	.....	.....	.....	.....	.....	.....	2,023 61	
246 64	1,757 38	425 36	1,332 02	.....	1,332 02	801 38	662 33	451 64	Haldimand
.....	523 95	.....	523 95	.....	523 95	.....	.....	482 75	
14 10	.....	.....	.....	.....	.....	.....	.....	27 10	
6 00	1,921 57	410 00	1,511 57	.....	1,511 57	798 04	10 31	.....	
303 50	.....	.....	.....	.....	.....	125 75	1,133 95	89 22	
.....	2,372 85	321 30	2,051 55	.....	2,051 55	600 00	.....	178 40	
29 80	.....	.....	.....	.....	.....	.....	.....	626 85	
1 00	.....	.....	.....	.....	.....	.....	.....	1,074 10	
523 91	2,160 16	790 24	1,369 92	.....	1,369 92	787 75	442 62	782 51	Halton.
.....	616 25	.....	316 25	.....	616 25	.....	.....	616 25	
.....	.....	.....	.....	.....	.....	.....	.....	7 70	
61 60	1,830 18	109 40	1,720 78	.....	1,720 78	544 75	.....	43 25	
479 80	.....	.....	.....	.....	.....	104 95	1,149 65	19 57	
.....	2,320 87	50 40	2,270 47	.....	2,270 47	600 00	.....	91 50	
.....	.....	.....	.....	.....	.....	.....	.....	484 47	
.....	.....	.....	.....	.....	.....	.....	.....	1,144 90	
1,303 96	3,938 30	1,969 46	1,968 84	.....	1,968 84	1,348 60	799 50	1,397 16	Hastings.
.....	985 00	.....	985 00	.....	985 00	985 00	.....	.....	
.....	3,000 00	654 00	2,346 00	.....	2,346 00	3,000 00	.....	.....	
508 40	3,027 09	359 00	2,668 09	83 61	2,584 48	1,375 05	.....	177 80	
357 55	.....	.....	.....	.....	.....	218 55	1,050 00	95 24	
.....	3,961 32	788 99	3,172 33	84 46	3,087 87	450 00	.....	158 35	
.....	.....	.....	.....	.....	.....	.....	.....	1,181 47	
.....	.....	.....	.....	.....	.....	.....	.....	2,171 50	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services
			$ c.	$ c.	$ c.	$ c.
HURON:	Sheriff	R. G. Reynolds	2,215 98	.....	2,215 98	2,190 75
Goderich.	Surrogate Judge	Judge Doyle	Commuted	1,000 00	1,023 10	1,000 00
	Local Master	"	23 10	.....	.....	.....
	Crown Attorney	C. Seager	692 81	.....	2,015 29	456 25
	Clerk of the Peace	"	1,322 48	.....	.....	1,238 44
	Local Registrar	D. McDonald	40 00	750 00	4,025 88	790 00
	County Court Clerk.	"	471 75	.....	.....	471 75
	SurrogateRegistrar	"	2,764 13	.....	.....	2,764 13
KENORA:						
Kenora.	Sheriff	John W. Humble.	1,409 76	1,000 00	2,409 76	1,648 71
	Surrogate Judge	Judge Chapple	.....	*500 00	525 65	500 00
	Local Master	"	25 65	.....	.....	25 65
	Crown Attorney	J.F.MacGillivray	330 00	.....	892 36	268 00
	Clerk of the Peace.	K.C."	312 36	250 00	.....	432 58
	Local Registrar	C. W. Chadwick.	25 75	700 00	1,311 34	725 75
	District Court Cl'k.	"	376 94	.....	.....	376 94
	SurrogateRegistrar	"	208 65	.....	.....	208 65
KENT:						
Chatham.	Sheriff	J. R. Gemmill	2,890 64	.....	2,890 64	2,143 67
	Surrogate Judge	Judge Bell	854 54	.....	854 54	.....
	Local Master	Thos. Scullard	83 26	.....	83 26	65 40
	Crown Attorney	H. D. Smith	1,697 18	.....	3,035 91	1,384 44
	Clerk of the Peace.	"	1,338 73	.....	.....	1,277 98
	Local Registrar	James Holmes	137 50	675 00	3,055 20	812 50
	County Court Clerk.	"	861 30	.....	.....	861 30
	Surrogate Regist'r.	"	1,381 40	.....	.....	1,381 40
LAMBTON:						
Sarnia.	Sheriff	James Flintoft	2,583 15	.....	2,583 15	1,870 96
	Surrogate Judge	Judge Macwatt	Commuted	1,000 00	1,066 02	1,000 00
	Local Master	"	66 02	.....	.....	66 02
	Crown Attorney	J. P. Bucke	1,009 40	.....	2,149 40	680 80
	Clerk of the Peace.	"	1,140 00	.....	.....	1,091 70
	Local Registrar	Alex Saunders	152 49	675 00	3,630 85	827 49
	County Court Clerk.	"	509 31	.....	.....	509 31
	Surrogate Regist'r.	"	2,294 05	.....	.....	2,294 05
LANARK:	Sheriff	D. G. MacMartin.	1,769 42	.....	1,769 42	1,448 42
Perth.	Surrogate Judge	†Judge Scott	604 75	.....	604 75	604 75
	Local Master	Judge Senkler	48 00	.....	48 00	.....
	Crown Attorney	‡E.G.Malloch,K.C.	383 36	.....	1,222 37	257 97
	Clerk of the Peace	"	839 01	.....	.....	572 62
	Local Registrar	W. P. McEwen	42 30	675 00	2,767 70	717 30
	County Court Clerk.	"	454 75	.....	.....	358 75
	Surrogate Regist'r.	"	1,595 65	.....	.....	1,132 15
LEEDS AND						
GRENVILLE:	Sheriff	J. A. McCammon	2,383 48	.....	2,383 48	2,038 43
Brockville.	Surrogate Judge¶	Judge McDonald,	Commuted	960 00	1,011 80	960 00
	Local Masters	"	51 80	.....	.....	.....
		Judge Reynolds.	90 30	.....	90 30	33 96
	Crown Attorney	M. M. Brown	740 62	.....	2,096 65	650 28
	Clerk of the Peace.	"	1,356 03	.....	.....	980 81
	Local Registrar	§O. K. Fraser	230 70	750 00	4,624 15	980 70
	County Court Clerk.	"	1,129 50	.....	.....	992 70
	Surrogate Regist'r.	"	2,513 95	.....	.....	2,213 60

*By R.S.O. Cap. 58, Sec. 17. †Appointed by O.-in-C. 30th March, 1914.
‡Alex. C. Shaw appointed by O.-in-C. 19th Feb. 1915. §†Miss G. B. Hume pro tem O.-in-C. 20th Jan. 1915. ¶Continued as Surrogate Judge O.-in-C. 30th Jan. 1915.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O., cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
96 94	2,287 69	770 73	1,516 96	.....	1,516 96	773 69	887 85	554 44	Huron
.....	1,006 80	.....	1,006 80	.....	1,006 80	1,000 00	.....	.....	
6 80	.....	.....	.....	.....	.....	.....	.....	23 10	
238 25	1,994 18	100 94	1,893 24	.....	1,893 24	520 85	121 96	50 00	
61 24	.....	.....	.....	.....	.....	108 35	1,100 00	114 13	
.....	4,025 88	969 80	3,056 08	61 21	2,994 87	750 00	.....	40 00	
.....	.....	.....	.....	.....	.....	.....	.....	471 75	
.....	.....	.....	.....	.....	.....	.....	.....	2,764 13	
885 08	2,533 79	735 69	1,798 10	.....	1,798 10	1,992 28	.....	417 48	Kenora
.....	549 80	.....	547 80	.....	547 80	500 00	.....	.....	
24 15	.....	2 00	.....	.....	.....	.....	.....	25 65	
203 65	1,021 13	8 00	1,013 13	.....	1,013 13	330 00	.....	....	
116 90	.....	.....	.....	.....	.....	523 75	.....	38 61	
8 40	1,343 34	375 00	968 34	.....	968 34	700 00	.....	25 75	
23 60	.....	.....	.....	.....	.....	.....	.....	376 94	
....	.....	.....	.....	.....	.....	.....	.....	208 65	
658 84	2,802 51	814 58	1,987 93	.....	1,987 93	1,002 15	936 16	952 33	Kent
.....	854 54	.....	854 54	.....	854 54	.....	.....	854 54	
27 00	92 40	.....	92 40	.....	92 40	.....	.....	83 26	
219 12	2,946 69	780 00	2,166 69	16 66	2,150 03	1,067 18	.....	630 00	
65 15	.....	.....	.....	.....	.....	162 55	1,000 00	176 18	
.....	3,055 20	674 00	2,381 20	.....	2,381 20	675 00	.....	137 50	
.....	.....	.....	.....	.....	.....	.....	.....	861 30	
.....	.....	.....	.....	.....	.....	.....	.....	1,381 40	
619 65	2,490 61	623 26	1,867 35	.....	1,867 35	1,063 31	614 55	905 29	Lambton
.....	1,067 52	5 92	1,061 60	.....	1,061 60	1,000 00	.....	.....	
1 50	.....	.....	.....	.....	.....	.....	.....	66 02	
173 45	1,985 45	123 15	1,862 30	.....	1,862 30	950 07	59 33	.....	
39 50	.....	.....	.....	.....	.....	120 00	1,020 00	.....	
.....	3,630 85	735 00	2,895 85	39 59	2,856 26	675 00	.....	152 49	
.....	.....	.....	.....	.....	.....	.....	.....	509 31	
.....	.....	.....	.....	.....	.....	.....	.....	2,294 05	
463 84	1,912 26	787 52	1,124 74	.....	1,124 74	697 29	595 84	476 29	Lanark
.....	604 75	.....	604 75	.....	604 75	.....	.....	604 75	
51 58	51 58	.....	51 58	.....	51 58	.....	.....	48 00	
117 10	1,238 23	138 67	1,099 56	.....	1,099 67	244 24	138 42	70	
290 54	.....	.....	.....	.....	.....	173 75	612 09	53 17	
.....	2,702 21	262 90	2,439 31	.....	2,439 31	675 00	.....	42 30	
80 50	.....	.....	.....	.....	.....	.....	.....	454 75	
413 51	.....	.....	.....	.....	.....	.....	.....	1,595 65	
637 07	2,675 50	984 45	1,691 05	.....	1,691 05	964 20	688 95	730 33	Leeds and Grenville
.....	1,012 30	.....	1,012 30	.....	1,012 30	960 00	.....	.....	
52 30	.....	.....	.....	.....	.....	.....	.....	51 80	
58 42	92 38	.....	92 30	.....	92 38	.....	.....	92 38	
320 06	2,400 82	416 59	1,984 23	.....	1,984 23	706 10	10 00	24 52	
449 67	.....	.....	.....	.....	.....	195 20	985 50	175 33	
35 72	4,521 42	698 82	3,822 60	311 30	3,511 30	750 00	.....	230 70	
116 75	.....	.....	.....	.....	.....	.....	.....	1,129 50	
181 95	.....	.....	.....	.....	.....	.....	.....	2,513 95	

APPENDIX F—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
LENNOX & ADDINGTON: Napanee.	Sheriff	G. D. Hawley	1,481 24		1,481 24	1,191 49
	Surrogate Judge	Judge Madden	429 00		429 00	
	Local Master	S. S. Lazier	101 10		101 10	67 70
	Crown Attorney	H.M.Deroche,K.C.	390 80		1,228 03	359 55
	Clerk of the Peace.	"	837 23			577 85
	Local Registrar	W. P. Deroche	88 70	600 00	1 711 33	688 70
	County Court Clerk.	"	383 05			383 05
	Surrogate Regist'r.	"	639 58			639 58
LINCOLN: St. Catharines.	Sheriff	T. C. Dawson	2,720 05		2,720 05	1,875 19
	Surrogate Judge	Judge Carmen	Commuted	900 00	945 50	900 00
	Local Master	"	45 50			36 50
	Crown Attorney	M. Brennan	877 00		2,639 85	549 00
	Clerk of the Peace.	"	1,762 85			989 16
	Local Registrar	Johnson Clench	353 40	675 00	3,456 40	964 40
	County Court Clerk	"	770 39			719 09
	Surrogate Regist'r.	"	1,657 61			1,657 61
MANITOULIN: Gore Bay.	Sheriff	J. Haddow Fell	1,077 29	950 00	2,027 29	1,607 47
	Surrogate Judge	Judge Hewson		*500 00	500 00	
	Local Master	"				
	Crown Attorney	W. F. McRae	384 90	250 00	1,041 85	338 00
	Clerk of the Peace.	"	406 95			239 92
	Local Registrar	C. C. Platt			1,147 59	
	District Court Cl'k.	"	125 35	850 00		975 35
	Surrogate Regist'r.	"	172 24			172 24
MIDDLESEX: London.	Sheriff	D. M. Cameron	5,116 65		5,116 65	3,416 61
	Surrogate Judges.	Judge Macbeth	1,300 00		1,300 00	
		Judge Elliott	1,000 00		1,000 00	
	Local Master	†H. S. Blackburn	93 50		1,578 84	
	Deputy Registrar.	"	1,485 34			1,485 34
	Crown Attorney	J. B. McKillop	1,965 24		4,132 16	1,300 89
	Clerk of the Peace.	"	2,166 92			1,281 48
	Deputy Clerk of the Crown	Edmund Weld	236 00	500 00	6,957 30	736 00
	County Court Clerk.	"	1,741 50			1,611 50
	SurrogateRegistrar	"	4,479 80			4,189 80
MUSKOKA: Bracebridge.	Sheriff	D. E. Bastedo	1,891 66	750 00	2,641 66	2,208 08
	Surrogate Judge	Judge Mahaffy		*500 00	500 00	500 00
	Local Master	"				
	Crown Attorney	Thomas Johnson	569 06	250 00	1,390 88	347 16
	Clerk of the Peace	"	571 82			307 63
	Local Registrar	Isaac Huber	53 79	600 00	1,355 89	653 79
	District Court Cl'k.	"	435 99			435 99
	SurrogateRegistrar	"	266 11			266 11
NIPISSING: North Bay	Sheriff	H. C. Varin	1,850 49	800 00	2,650 49	‡1,932 45
	Surrogate Judge	Judge Valin		*500 00	523 90	500 00
	Local Master	"	23 90			19 40
	Crown Attorney	T. E. McKee	813 34	250 00	1,563 77	895 39
	Clerk of the Peace.	"	500 43			323 93
	Local Registrar	T. J. Bourke	319 80	150 00	2,636 75	469 80
	District Court Cl'k	"	1,210 65	450 00		1,660 65
	SurrogateRegistrar	"	506 30			506 30

* By R.S.O. Cap. 58, Sec. 17. †Appointed O.-in-C. 2nd December, 1914.
‡Including $50.00 salary 3 months District Treasurer.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O., cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
438 53	1,630 02	319 09	1,310 93	.....	1,310 93	677 86	566 22	237 16	Lennox and
.....	429 00	.....	429 00	.....	429 00	.....	.....	429 00	Addington.
.....	67 70	14 00	53 70	.....	53 70	.....	.....	101 10	
97 00	1,329 75	418 65	911 10	.....	911 10	264 20	.....	126 60	
295 35	.....	.....	.....	.....	.....	.....	711 01	126 22	
.....	1 711 33	134 33	1,577 00	.....	1,577 00	600 00	.....	88 70	
....	.....	.....	.....	.....	.....	.....	.....	383 05	
.....	.....	.....	.....	.....	.....	.....	.....	639 58	
913 19	2,788 38	575 35	2,213 03	.....	2,213 03	986 81	798 44	934 80	Lincoln.
.....	936 50	.....	936 50	.....	936 50	900 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	45 50	
165 00	2,235 81	462 84	1,772 97	.....	1,772 92	802 00	.....	75 00	
532 65	.....	.....	.....	.....	.....	240 90	1,521 95	.....	
.....	3,376 60	452 05	2,924 55	42 45	2,882 10	675 00	.....	353 40	
35 50	.....	.....	.....	.....	.....	.....	.....	770 39	
.....	.....	.....	.....	.....	.....	.....	.....	1,657 61	
266 89	1,874 36	348 05	1,526 31	.....	1,526 31	1,936 86	.....	90 43	Manitoulin.
.....	500 00	.....	500 00	.....	500 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
25 00	749 44	196 58	552 86	.....	552 86	384 90	.....	.....	
146 52	.....	.....	.....	.....	.....	406 95	.....	.....	
.....	1,147 59	.....	1,147 59	.....	1,147 59	.....	.....	.....	
.....	.....	.....	.....	.....	.....	850 00	.....	125 35	
.....	.....	.....	.....	.....	.....	.....	.....	172 24	
1,043 26	4,459 27	1,700 55	2,758 72	.....	2,758 72	1,742 55	1,418 62	1,955 48	Middlesex.
.....	.....	.....	1,300 00	.....	1,300 00	.....	.....	1,300 00	
.....	.....	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	1,485 34	400 00	1,085 34	.....	1,085 34	.....	.....	93 50	
.....	....	.....	.....	.....	.....	.....	.....	1,485 34	
565 15	3,812 45	1,250 00	2,562 45	62 49	2,499 96	1,838 71	61 33	65 20	
664 93	.....	....	.....	.....	.....	214 30	1,589 82	362 80	
.....	6,715 83	2,475 00	4,240 83	520 42	3,720 41	500 00	.....	236 00	
96 00	.....	.....	.....	.....	.....	.....	.....	1,741 50	
82 53	.....	.....	.....	.....	.....	.....	.....	4,479 80	
222 34	2,430 42	1,291 00	1,139 42	.....	1,139 42	2,125 18	.....	516 48	Muskoka.
.....	500 00	.....	500 00	.....	500 00	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
49 70	1,141 40	40 17	1,101 23	.....	1,101 23	819 06	.....	.....	
186 91	.....	.....	.....	.....	.....	526 00	.....	45 82	
.....	1,355 89	22 67	1 333 22	.....	1,333 22	600 00	.....	53 79	
.....	.....	.....	.....	...	.....	.....	.....	435 99	
.....	.....	.....	.....	.....	.....	.....	.....	266 11	
751 58	2,684 03	1,099 77	1,584 26	.....	1,584 26	2,153 53	.....	496 96	Nipissing.
.....	520 00	.....	520 00	.....	520 00	500 00	.....	.....	
60	.....	.....	.....	.....	.....	.....	.....	23 90	
112 27	1,504 44	100 00	1,404 44	.....	1,404 44	1,063 34	.....	.....	
172 85	.....	.....	.....	.....	.....	500 43	.....	.....	
.....	2,656 75	249 38	2,387 37	.....	2,387 37	150 00	.....	319 80	
.....	.....	.....	.....	.....	.....	450 00	.....	1,210 65	
.....	.....	.....	.....	.....	.....	.....	.....	506 30	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
NORFOLK: Simcoe ...	Sheriff	F. S. Snider	1,966 01	.....	1,966 01	1,470 59
	Surrogate Judge ..	*Judge Boles....	418 00	.....	431 60	418 00
	Local Master.....	"	13 60	.....	.....	13 60
	Crown Attorney...	T. R. Slaght, K.C.	884 50	.....	3,343 20	564 45
	Clerk of the Peace.	"	2,458 70	.....	.....	1,726 30
	Local Registrar ..	C. C. Rapelje....	334 12	675 00	2,852 17	985 16
	County Court Cl'k.	"	614 32	.....	.....	483 30
	SurrogateRegistrar	"	1,228 73	.....	.....	980 34
NORTHUMBERLAND AND DURHAM: Cobourg ..	Sheriff	D. J. Nesbitt.....	2,894 48	.....	2,894 48	2,185 44
	Surrogate Judge...	†Judge Ward....	x com'uted	1,000 00	.....	573 48
	Local Master	Judge Roger.....	7 70	.....	7 70	.....
	Crown Attorney...	W. F. Kerr.....	895 62	.....	2,050 35	649 55
	Clerk of the Peace.	"	1,154 73	.....	.....	705 35
	Local Registrar ..	John T. Field ...	240 80	750 00	4,095 60	990 80
	County Court Clerk	"	683 75	.....	.....	683 75
	SurrogateRegistrar	"	2,421 05	.....	.....	2,421 05
ONTARIO: Whitby ..	Sheriff	J. F. Paxton	2,272 74	.....	2,272 74	1,908 36
	Surrogate Judge...	G. Y. Smith.....	1,000 00	.....	1,080 35	1,000 00
	Local Master .. .	"	80 35	.....	.....	67 85
	Crown Attorney...	J.E.Farewell, KC	818 99	.....	2,331 33	527 14
	Clerk of the Peace.	"	1,512 34	.....	.....	850 15
	Local Registrar...	Horace Bascom..	33 00	675 00	3,447 19	708 00
	County Court Cl'k.	"	681 08	.....	.....	681 08
	SurrogateRegistrar	"	2,058 11	.....	.....	2,058 11
OXFORD: Woodstock	Sheriff	Wm. McGhee....	2,515 13	.....	2,515 13	1,841 81
	Surrogate Judge ..	‡Judge Wallace.	commuted	1,000 00	.....	.....
	Local Master	W. T. McMullen.	231 70	.....	348 00	106 34
	Deputy Registrar..	"	116 30	.....	.....	58 45
	Crown Attorney...	R. N. Ball.. ...	946 49	.....	2.136 68	856 49
	Clerk of the Peace.	"	1,190 19	.....	.....	718 86
	Deputy Clerk of the Crown.....	James Canfield..	203 20	450 00	4,280 33	560 20
	County Court Clerk	"	874 00	.....	.....	706 50
	SurrogateRegistrar	"	2,753 13	.....	.....	2,060 50
PARRY SOUND: Parry Sound	Sheriff	Sam'l Armstrong	2,850 23	750 00	3,600 23	3,053 99
	Surrogate Judge ..	¶Judge Powell..	.....	§500 00	510 70	500 00
	Local Master.....	"	10 70	.....	.....	10 70
	Crown Attorney...	W. L. Haight. ..	518 55	250 00	1,151 46	500 00
	Clerk of the Peace.	"	382 91	.....	.....	208 72
	Local Registrar...	E. Jordan.....	65 15	600 00	1,306 17	665 15
	District Court Cl'k.	"	327 85	.....	.....	327 85
	SurrogateRegistrar	"	313 17	.....	.....	313 17
PEEL: Brampton.	Sheriff	Nathan Hender-[son	1,775 02	.....	1,775 02	1,425 46
	Surrogate Judge...	Judge McGibbon.	702 25	.....	755 55	702 25
	Local Master	"	53 30	.....	.....	53 30
	Crown Attorney...	W. H. McFadden, K.C.	397 83	.....	1,454 91	195 78
	Clerk of the Peace.	"	1,057 08	.....	.....	793 68
	Local Registrar...	J. B. Dixon.....	190 49	600 00	2,276 15	790 49
	County Court Cl'k.	"	376 10	.....	.....	376 10
	SurrogateRegistrar	"	1,109 56	.....	.....	1,109 56

*Appointed Surrogate Judge and Local Master by O.-in-C. 27th May, 1914.
†Appointed Surrogate Judge by O-in-C. 4th April, 1914.
‡Appointed Surrogate Judge from 2nd Nov. by O.-in-C. 2nd December, 1914.
§By R.S.O. Cap. 58, Sec. 17. ¶Appointed by O.-in-C. 23rd March, 1914.
xCommuted from 4th April by O. in C. 2nd July, 1914.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. Cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
450 02	1,920 61	673 19	1,247 42	.....	1,247 42	891 06	768 32	306 63	Norfolk.
.....	431 60	.....	431 60	.....	431 60	.....	.....	418 00	
.....	.....	.....	.....	.....	.....	.....	.....	13 60	
146 00	3,043 19	654 21	2,388 98	38 89	2,350 09	700 42	156 00	28 08	
606 44	.....	.....	.....	.....	.....	177 20	2,102 36	179 14	
.....	2,989 84	220 64	2,769 20	26 92	2,742 28	675 00	.....	334 12	
239 06	.....	.....	.....	.....	.....	.....	.....	614 32	
301 98	.....	.....	.....	.....	.....	.....	.....	1,228 73	
885 69	3,071 13	1,222 45	1,848 68	.....	1,848 68	1,042 05	946 89	905 54	Northumberland and Durham.
.....	573 48	.....	573 48	.....	573 48	573 48	.....	.....	
21 64	21 64	.....	21 64	.....	21 64	.....	.....	7 70	
260 88	2,093 37	443 16	1,650 21	.....	1,650 21	786 20	.....	109 42	
477 59	.....	.....	.....	.....	.....	176 50	896 94	81 29	
.....	4,095 60	568 20	3,527 40	163 70	3,363 70	750 00	.....	240 80	
.....	.....	.....	.....	.....	.....	.....	.....	683 75	
.....	.....	.....	.....	.....	.....	.....	.....	2,421 05	
495 83	2,404 19	782 34	1,621 75	.....	1,621 75	980 94	499 14	792 66	Ontario.
.....	1,092 85	.....	1,092 85	.....	1,092 85	.....	.....	1,000 00	
25 00	.....	.....	.....	.....	.....	.....	.....	80 35	
199 65	2,096 94	492 33	1,604 61	.....	1,604 61	730 09	.....	88 90	
520 00	.....	.....	.....	.....	.....	290 53	1,207 65	14 16	
.....	3,447 19	335 00	3,112 19	72 44	3,039 75	675 00	.....	33 00	
.....	.....	.....	.....	.....	.....	.....	.....	681 08	
.....	.....	.....	.....	.....	.....	.....	.....	2,058 11	
638 01	2,479 82	1,138 46	1,341 36	.....	1,341 36	954 89	669 32	890 92	Oxford.
.....	1,000 00	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
115 80	322 14	50 00	272 14	.....	272 14	.....	.....	231 70	
41 55	.....	.....	.....	.....	.....	.....	.....	116 30	
115 99	2,134 71	8 00	2 126 71	12 67	2,114 04	498 00	448 49	.....	
443 37	.....	.....	.....	.....	.....	62 00	1,128 19	.....	
43 50	3,957 20	284 30	3.672 90	236 45	3,436 45	450 00	.....	203 20	
92 20	.....	.....	.....	.....	.....	.....	.....	874 00	
494 30	.....	.....	.....	.....	.....	.....	.....	2,753 13	
555 14	3,609 13	1,884 05	1,725 08	.....	1,725 08	2,417 52	.....	1,182 71	Parry Sound.
.....	510 70	.....	510 70	.....	510 70	500 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	10 70	
54 30	921 40	176 25	745 15	.....	745 15	676 55	.....	92 00	
158 38	.....	.....	.....	.....	.....	375 91	.....	7 00	
.....	1,306 17	15 70	1,290 47	.....	1,290 47	600 00	.....	65 15	
.....	.....	.....	.....	.....	.....	.....	.....	327 85	
.....	.....	.....	.....	.....	.....	.....	.....	313 17	
534 15	1,959 61	728 80	1,230 81	.....	1,230 81	544 22	526 86	703 94	Peel.
.....	755 55	.....	755 55	.....	755 55	.....	.....	702 25	
.....	.....	.....	.....	.....	.....	.....	.....	53 30	
167 75	1.340 64	221 98	1,078 66	.....	1,078 66	361 83	.....	36 00	
183 43	.....	.....	.....	.....	.....	191 42	817 44	48 22	
.....	2,276 15	184 15	2,092 00	.....	2,092 00	600 00	.....	190 49	
.....	.....	.....	.....	.....	.....	.....	.....	376 10	
.....	.....	.....	.....	.....	.....	.....	.....	1,109 56	

APPENDIX F.—Report of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
PERTH: Stratford.	Sheriff	Thomas Magwood	3,390 19		3,390 19	1,765 94
	Surrogate Judge	Judge Barron	commuted	873 00	1,723 00	873 00
	Local Master	"	commuted	850 00		850 00
	Crown Attorney	G. G. McPherson K.C.	787 34		2,531 63	670 34
	Clerk of the Peace.	"	1,744 29			1,148 62
	Local Registrar	E. Sydney Smith,	462 80	675 00	4,886 48	1,124 80
	County Court Clerk	" K.C.	1,290 60			1,099 38
	Surrogate Registrar	"	2,458 08			2,354 45
PETERBOROUGH: Peterboro:	Sheriff	J. A. Hall	2,011 91		2,011 91	1,601 61
	Surrogate Judge	Judge Huycke	936 25		1,159 15	936 25
	Local Master	"	222 90			69 20
	Crown Attorney	*G. W. Hatton	538 46		1,341 85	538 46
	Clerk of the Peace.	"	803 39			803 39
	Local Registrar	G. J. Sherry	583 84	675 00	4,019 84	1,146 34
	County Court Clerk	"	1,148 60			1,118 15
	Surrogate Registrar	"	1,612 40			1,566 90
PRESCOTT & RUSSELL: L'Original	Sheriff	Albert Hagar	1,449 23		1,449 23	1,040 56
	Surrogate Judge	Judge Constantineau.	449 75		512 75	449 75
	Local Master	"	63 00			48 10
	Crown Attorney	John Maxwell	309 04		1,203 35	309 04
	Clerk of the Peace.	"	894 31			826 10
	Local Registrar	Joseph Bélanger	68 70	675 00	2,114 86	739 30
	County Court Clerk	"	407 85			389 10
	Surrogate Registrar	"	963 31			881 28
PRINCE EDWARD: Picton	Sheriff	James Gibson	1,142 54		1,142 54	1,020 78
	Surrogate Judge	Judge Morrison.	556 80		572 30	556 80
	Local Master	"	15 50			7 10
	Crown Attorney	R. H. Hubbs	146 78		707 27	48 78
	Clerk of the Peace.	"	560 49			365 48
	Local Registrar	Nehemiah Gilbert	136 10	600 00	2,269 79	736 10
	County Court Clerk	"	457 50			457 50
	Surrogate Registrar	"	1,076 19			1,076 19
RAINY RIVER: Fort Frances	Sheriff	W. A. Baker	2,111 29	750 00	2,861 29	2,096 34
	Surrogate Judge	Judge Fitch		‡500 00	515 50	500 00
	Local Master	"	15 50			15 50
	Crown Attorney	†W. F. Langwort'y	315 62		457 57	245 74
	Clerk of the Peace.	" pro tem	141 95			31 50
	Local Registrar	Wm. H. Elliott		450 00	1,077 80	450 00
	District Court Clerk	"	459 75			459 75
	Surrogate Registrar	"	168 05			168 05
RENFREW: Pembroke	Sheriff	Alex. Morris	2,425 49		2,425 49	2,228 57
	Surrogate Judge	Judge Fisher	412 50		428 60	412 50
	Local Master	"	16 10			
	Crown Attorney	J. H. Burritt, K.C.	241 30		1,038 86	146 96
	Clerk of the Peace.	"	797 56			445 62
	Local Registrar	H. W. Perrett	104 24	600 00	2,224 30	704 24
	County Court Clerk	"	615 78			615 78
	Surrogate Registrar	"	904 28			904 28

* Appointed by O.-in-C. 16th October, 1914.

† W. F. Langworthy pro tem by O.-in-C. 9th May, 1914. ‡ By R.S.O. Cap. 58, Sec. 17.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. Cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
630 88	2,396 82	762 43	1,634 39	.....	1,634 39	1,018 56	495 05	1,876 57	Perth
.....	1,723 00	....	1,723 00	.....	1,723 00	873 00	.....	.....	
.....	.....	.....	.....	.....	.....	850 00	.....	.....	
212 30	2,649 26	363 00	2,286 26	28 62	2,257 64	587 84	.....	199 50	
618 00	.....	.....	.....	.....	.....	180 67	1,533 09	30 53	
.....	4,632 11	1,077 85	3,554 26	177 13	3,377 13	675 00	.....	462 80	
53 48	.....	.....	.....	.....	.....	.....	.....	1,290 60	
.....	.....	.....	.....	.....	.....	.....	.....	2,458 08	
479 40	2,081 01	840 33	1,240 68	.....	1,240 68	1,041 25	438 65	532 01	Peterborough
.....	1,125 55	.....	1,125 55	.....	1,125 55	.....	.....	936 25	
120 10	.....	.....	.....	.....	.....	.....	.....	222 90	
.....	1,341 85	35 57	1,306 28	.....	1,306 28	483 70	53 76	1 00	
.....	.....	.....	.....	.....	.....	125 18	678 21	.....	
130 38	3,981 77	651 20	3,330 57	116 11	3,214 46	675 00	.....	583 84	
20 00	.....	.....	.....	.....	.....	.....	.....	1,148 60	
.....	.....	.....	.....	.....	.....	.....	.....	1,612 40	
473 68	1,514 24	910 56	603 68	.....	603 68	430 65	418 61	599 97	Prescott and
.....	497 85	.....	497 85	.....	497 85	.....	.....	449 75	Russell.
.....	.....	.....	.....	.....	.....	.....	.....	63 00	
.....	1,177 79	60 00	1,117 79	.....	1,117 79	123 72	125 32	60 00	
42 65	.....	.....	.....	.....	.....	159 57	666 63	68 11	
5 70	2,104 68	526 05	1,578 63	.....	1,578 63	675 00	.....	68 70	
22 85	.....	.....	.....	.....	.....	.....	.....	407 85	
66 45	.....	.....	.....	.....	.....	.....	.....	963 31	
225 31	1,246 09	864 10	381 99	.....	381 99	467 00	510 56	164 98	Prince
.....	563 90	.....	563 90	.....	563 90	.....	.....	556 80	Edward.
.....	.....	.....	.....	.....	.....	.....	.....	15 50	
56 12	690 25	293 00	397 25	.....	397 25	49 28	67 50	30 00	
219 87	.....	.....	.....	.....	.....	41 76	486 60	32 13	
.....	2,269 79	70 40	2,199 39	.....	2,199 39	600 00	.....	136 10	
.... ..	.....	.....	.....	.....	.....	.....	.....	457 50	
.....	.....	.....	.....	.....	.....	.....	.....	1,076 19	
898 72	2,995 06	1,099 76	1,895 30	.....	1,895 30	1,498 52	.....	612 77	Rainy River
.....	521 90	.....	521 90	....	521 90	500 00	.....	.....	
6 40	.....	.....	.....	.....	.....	.....	.....	15 50	
.....	277 24	17 75	259 49	.....	259 49	315 62	.....	.....	
.....	.....	.....	.....	.....	.....	141 95	.....	.....	
.....	1,077 80	496 75	581 05	.....	581 05	450 00	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	459 75	
.....	.....	.....	.....	.....	.....	.....	.....	168 05	
170 30	2,398 87	1,082 29	1,316 58	.....	1,316 58	860 11	946 29	619 09	Renfrew.
.....	412 50	.....	412 50	.....	412 50	.....	.....	412 50	
.....	.....	.....	.....	.....	.....	.....	.....	16 10	
.....	818 58	240 00	578 58	.....	578 58	241 30	.....	.....	
226 00	.....	.....	.....	.....	.....	86 00	657 40	54 16	
.....	2,224 30	156 00	2,068 30	.....	2,068 30	600 00	.....	104 24	
.....	.....	.....	.....	.....	.....	.....	.....	615 78	
.....	.....	.....	.....	.....	.....	.....	.....	904 28	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
SIMCOE:						
Barrie....	Sheriff	W. McL. Harvey	3,163 38	.....	3,163 38	2,725 44
	Surrogate Judge...	Judge Vance ...	commuted	1,000 00	1,000 00	.....
	Local Master.....	J. R. Cotter.....	136 90	.....	3,157 11	136 90
	Crown Attorney...	"	870 77	.....	.....	604 07
	Clerk of the Peace.	"	2,149 44	.....	.....	1,430 89
	Local Registrar...	John McCosh....	251 15	750 00	2,308 40	1,001 15
	County Court Clerk	"	1,307 25	.....	.....	1,307 25
	Surrogate Regist'r.	E. A. Little.....	2,661 61	.....	2,661 61	2,661 61
STORMONT, DUNDAS AND GLENGARRY:						
Cornwall .	Sheriff	W. R. Mack.....	2,923 75	.....	2,923 75	2,174 26
	Surrogate Judge...	Judge O'Reilly..	855 75	.....	1,295 75	855 75
	Local Master.....	"	commuted	440 00	.....	440 00
	Crown Attorney...	James Dingwall.	346 01	.....	1,399 82	213 19
	Clerk of the Peace.	"	1,053 81	.....	.....	691 85
	Local Registrar...	J. A. McDougald	77 27	750 00	3,571 87	827 27
	County Court Clerk	"	912 05	.....	.....	912 05
	Surrogate Regist'r.	"	1,832 55	.....	.....	1,832 55
SUDBURY:						
Sudbury..	Sheriff	Alex. Irving	6,013 49	†950 00	6,963 49	5,696 35
	Surrogate Judge...	Judge Kehoe	.....	*500 00	513 20	500 00
	Local Master	"	113 20	.....	.....	81 40
	Crown Attorney...	‡G.M. Miller, pro tem	5,596 66	250 00	3,370 71	4,654 56
	Clerk of the Peace.	"	524 05	.....	.....	372 65
	Local Registrar...	John D. Shipley .	355 79	600 00	2,621 73	955 79
	Dist. Court Clerk..	"	1,416 75	.....	.....	1,416 75
	Surrogate Regist'r.	"	249 19	.....	.....	249 19
TEMISKAMING:						
Haileybury .	Sheriff	George Caldbick.	4,800 67	1,000 00	5,800 67	5,068 33
	Surrogate Judge...	Judge Hartman.	.....	*500 00	528 50	500 00
	Local Master.....	"	28 50	.....	.....	28 50
	Crown Attorney...	F. L. Smiley....	1,072 35	250 00	1,868 17	1,129 25
	Clerk of the Peace.	"	545 82	.....	.....	447 97
	Local Registrar ...	T. J. Meagher...	602 68	150 00	3,572 10	752 68
	District Court Cl'rk	"	3,066 97	450 00	.....	2,516 97
	Surrogate Registrar	"	302 45	.....	.....	302 45
THUNDER BAY:						
Port Arthur	Sheriff	A. W. Thompson.	7,178 29	1,000 00	8,178 29	6,865 96
	Surrogate Judge...	Judge O'Leary ..	.....	*500 00	524 40	500 00
	Local Master.....	"	24 40	.....	.....	24 40
	Crown Attorney...	W.F. Langworthy	1,494 05	250 00	2,163 80	987 90
	Clerk of the Peace.	" [K.C.	419 75	.....	.....	216 15
	Local Registrar...	T. S. T. Smellie.	1,025 96	150 00	4,818 35	1,175 96
	Dist. Court Clerk..	"	2,292 20	450 00	.....	2,742 20
	Surrogate Regist'r.	"	900 19	.....	.....	900 19
VICTORIA:						
Lindsay .	Sheriff	John McLennan .	1,069 18	.....	1,069 18	1,063 86
		§A. E. Vrooman.	444 35	.....	444 35	69 33
	Surrogate Judge..	Judge McMillan.	1,000 00	.....	1,000 00	1,000 00
	Local Masters...	"	.....	.....	.....	.....
		Judge Harding ..	15 40	.....	15 40	15 40
	Crown Attorney ...	¶A. P. Devlin	244 48	.....	852 84	47 50
	Clerk of the Peace.	"	608 36	.....	.....	392 78
	Local Registrar ...	J. Sootheran.....	16 00	675 00	2,947 19	691 00
	County Court Clerk	"	908 59	.....	.....	908 59
	Surrogate Regist'r.	"	1,347 60	.....	.....	1,347 60

* By R.S.O., Cap. 58, Sec. 17. †$200 of which is salary as District Treasurer.
‡ Appointed pro tem. by O.-in.-C. of 28th October, 1914.
§ O.-in-C. 25th June, 1914, Assumed Office 1st October, 1914.
¶ Thomas H. Stinson appointed by O.-in-C. 30th January. 1915.

Officers throughout the Province of Ontario, etc.—Continued.

Total received for past year's services.	Total receipts by officers from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
754 87	3,480 31	1,666 44	1,813 87	.....	1,813 87	1,137 18	1,128 13	898 07	Simcoe-
.....	1,000 00	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
.....	3,157 85	384 37	2,773 48	77 31	2,696 17	.....	.....	136 90	
326 90	.....	.....	.....	.....	.....	860 77	.....	10 00	
659 09	.....	.....	.....	.....	.....	436 48	1,713 06	.....	
.....	2,308 40	120 00	2,188 40	.....	2,188 40	750 00	.....	251 15	
.....	.....	.....	.....	.....	.....	.....	.....	1,307 25	
.....	2,661 61	301 75	2,359 86	.....	2,359 86	.....	.....	2,661 61	
511 13	2,685 39	992 94	1,692 45	.....	1,692 45	1,080 36	728 87	1,114 52	Stormont,
.....	1,295 75	.....	1,295 75	.....	1,295 75	.....	.....	855 75	Dundas
.....	.....	.....	.....	.....	.....	440 00	.....	.....	and Glen-
135 70	1,380 41	636 66	743 75	.....	743 75	280 19	23 94	41 88	garry.
338 95	.....	.....	.....	.....	.....	162 40	717 68	173 73	
.....	3,571 87	995 15	2,576 72	7 67	2,569 05	750 00	.....	77 27	
.....	.....	.....	.....	.....	.....	.....	.....	912 05	
.....	.....	.....	.....	.....	.....	.....	.....	1,832 55	
1,376 13	7,072 48	2,529 74	4,542 74	.....	4,542 74	5,372 06	.....	1,591 42	Sudbury.
.....	585 20	.....	585 20	.....	585 20	500 00	.....	.....	
3 80	.....	.....	.....	.....	.....	.....	.....	113 20	
1,017 74	6,197 15	1,000 00	5,197 15	.....	5,197 15	4,510 82	.....	1,335 84	
142 20	.....	.....	.....	.....	.....	390 87	.....	133 18	
.....	2,621 73	.....	2,621 73	12 17	2,609 56	600 00	.....	355 79	
.....	.....	.....	.....	.....	.....	.....	.....	1,416 75	
.....	.....	.....	.....	.....	.....	.....	.....	249 19	
602 86	5,671 19	1,768 04	3,903 15	.....	3,903 15	2,464 28	.....	3,336 39	Temiskam-
.....	528 50	.....	528 50	.....	528 50	500 00	.....	.....	ing.
.....	.....	.....	.....	.....	.....	.....	.....	28 50	
352 30	2,068 87	754 75	1,314 12	.....	1,314 12	1,322 35	.....	.....	
139 30	.....	.....	.....	.....	.....	545 82	.....	.....	
.....	3,572 68	602 64	2,969 46	46 95	2,922 51	150 00	.....	602 68	
.....	.....	.....	.....	.....	.....	450 00	.....	2,066 97	
.....	.....	.....	.....	.....	.....	.....	.....	302 45	
1,499 15	8,365 11	3,022 58	5,342 53	.....	5,342 53	4,853 12	.....	3,325 17	Thunder
.....	720 60	.....	720 60	.....	720 60	500 00	.....	.....	Bay.
196 20	.....	.....	.....	.....	.....	.....	.....	24 40	
597 55	2,113 60	.....	2,113 60	.....	2,113 60	1,744 05	.....	.....	
312 00	.....	.....	.....	.....	.....	419 75	.....	.....	
.....	4,818 35	907 60	3,910 75	355 38	3,555 37	150 00	.....	1,025 96	
.....	.....	.....	.....	.....	.....	450 00	.....	2,292 20	
.....	.....	.....	.....	.....	.....	.....	.....	900 19	
295 13	1,361 99	316 45	1,045 54	.....	1,045 54	517 40	463 52	88 26	Victoria.
.....	69 33	67 60	1 73	.....	1 73	176 14	177 96	90 25	
.....	1,000 00	.....	1,000 00	.....	1,000 00	.....	.....	1,000 00	
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	15 40	.....	15 40	.....	15 40	.....	.....	15 40	
8 00	641 53	6 00	635 53	.....	635 53	234 48	.....	10 00	
193 25	.....	.....	.....	.....	.....	58 50	499 86	50 00	
.....	2,947 19	450 00	2,497 19	.....	2,497 19	675 00	.....	16 00	
.....	.....	.....	.....	.....	.....	.....	.....	908 59	
.....	.....	.....	.....	.....	.....	.....	.....	1,347 60	

APPENDIX F.—Return of fees and emoluments of the Judicial

County or District and Town.	Office.	Officer.	Amount earned.	Salary paid by Province.	Total earnings and salary in all offices.	Total received for present year's services.
			$ c.	$ c.	$ c.	$ c.
WATERLOO:						
Berlin....	Sheriff	Henry G. Lackner	2,770 28	.....	2,770 28	2,313 36
	Surrogate Judge...	*Judge Reade...	814 00	.....	814 00	814 00
	Local Master.....	J. J. A. Weir	113 70	.....	113 70	83 10
	Crown Attorney ...	W.H.Bowlby,K.C.	769 25	.....	2,077 01	586 06
	Clerk of the Peace.	"	1,307 76	.....	.....	1,252 61
	Local Registrar ...	E. J. Beaumont..	136 98	675 00	1,833 98	803 08
	County Court Clerk	"	1,022 00	.....	.....	840 18
	Surrogate Regist'r.	John M. Scully.	2,384 13	.....	2,384 13	2,013 22
WELLAND:						
Welland..	Sheriff	James Smith....	2,722 20	.....	2,722 20	2,389 21
	Surrogate Judge...	Judge Livingstone	738 20	.....	944 07	738 20
	Local Master.....	"	205 87	.....	.....	205 87
	Crown Attorney ...	T. D. Cowper....	1,392 00	.....	4,378 58	1,012 00
	Clerk of the Peace.	"	2,986 58	.....	.....	1,971 03
	Local Registrar ...	J. E. Cohoe.. ...	234 45	800 00	3,259 33	1,034 45
	County Court Clerk	"	846 85	.....	.....	846 85
	Surrogate Regist'r.	"	1,378 03	.....	.....	1,378 03
WELLING-TON:	Sheriff	A. S. Allan	2,050 59	.....	2,050 59	1,513 18
Guelph ...	Surrogate Judge...	†Judge Chadwick	commuted	1,000 00	.....	.....
	Local Master.... \ Local Registrar. /	W.H. Kingston, K.C.	commuted	2,000 00	.....	.....
	Crown Attorney...	A.H. Macdonald, K.C.	385 28	.....	2,353 67	159 58
	Clerk of the Peace.	"	1,968 39	.....	.....	1,959 69
	County Court Clerk	Wm. Carroll	528 20	.....	2,871 76	482 65
	Surrogate Regist'r.	"	2,343 56	.....	.....	2,224 16
WENT-WORTH:	Sheriff	J. T. Middleton..	8,534 09	.....	8,534 09	7,444 84
Hamilton	Surrogate Judge...	Judge Snider....	1,500 00	.....	1,500 00	1,500 00
	" }	Judge Monck....	1,000 00	.....	1,575 80	1,000 00
	Local Master.... }	"	575 80	.....	.....	575 80
	Deputy Registrar .	T. H. A. Begue. K.C.....	24 00	250 00	274 00	232 34
	Crown Attorney ...	S. F. Washington, K.C.....	5,422 28	.....	8,276 02	3,844 01
	Clerk of the Peace.	"	2,853 74	.....	.....	1,988 30
	Deputy Clerk of the Crown	T.H.A.Begue,K.C.	151 60	500 00	8,513 22	568 26
	County Court Clerk	"	4,181 00	.....	.....	4,181 00
	Surrogate Regist'r.	"	3,680 62	.....	.....	3,680 62
YORK:						
Toronto .	Sheriff	Alex. McCowan .	13,146 30	.....	13,146 30	10,369 31
	Surrogate Judges {	Judge Winchester	2,600 00	.....	2,600 00	.....
		Judge Morgan...	1,600 00	.....	1,600 00	.....
		Judge Morson ...	1,600 00	.....	1,600 00	.....
		Judge Denton ...	1,600 00	.....	1,600 00	.....
		JudgeCoatsworth	1,600 00	.....	1,600 00	.....
	Crown Attorney...	R H. Greer	8,618 60	.....	8,618 60	5,520 40
	Clerk of the Peace	H. E. Irwin, K.C.	12,392 30	.....	12,392 30	8,417 65
	County Court Clerk	John Richardson.	22,967 10	.....	22,967 10	22,967 10
	Surrogate Regist'r .	Arthur F.Wallis.	17,733 08	.....	17,733 08	17,733 08
TORONTO:	Sheriff	Fred'k Mowat...	33,924 92	.....	33,924 92	29,146 11
	Crown Attorney...	J.W.S.Corley,K.C.	commuted	6,000 00	.....	.....

* Appointed by O.-in-C. 4th August, 1914.
† Continued Surrogate Judge by O.-in-C. 3rd April, 1914.

Officers throughout the Province of Ontario, etc.--Concluded.

Total received for past year's services.	Total receipts by officer from all his offices.	Total disbursements.	Net receipts.	Amount paid to Province under R.S.O. cap. 17.	Net income.	Earnings of each officer payable by the Province, the County, and the General Public, respectively.			County or District.
						From Province.	From County.	From General Public.	
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
579 57	2,892 93	965 39	1,927 54	.....	1,927 54	966 74	507 18	1,296 36	Waterloo.
.....	814 00	.....	814 00	.....	814 00	.....	.....	814 00	
97 39	180 49	5 00	175 49	.....	175 49	.....	.....	113 70	
187 00	2,080 11	200 00	1 880 11	.....	1,880 11	769 25	.....	.....	
54 50	.....	.....	.....	.....	.....	181 55	1,000 00	126 21	
.....	1,829 41	406 72	1,422 69	.....	1,422 69	675 00	.....	136 98	
186 15	.....	.....	.....	.....	.....	.....	.....	1,022 00	
160 41	2,173 63	515 12	1,658 51	.....	1,658 51	.....	.....	2,384 18	
537 22	2,926 43	1,077 25	1,849 18	.....	1,849 18	779 29	1,051 20	891 71	Welland.
.....	944 07	.....	944 07	.....	944 07	.....	.....	738 20	
.....	.....	.....	.....	.....	.....	.....	.....	205 87	
368 00	4,385 89	1,314 00	3,071 89	171 56	2,900 33	826 00	566 00	.....	
1,034 86	.....	.....	.....	.....	.....	137 20	2,849 38	.....	
.....	3,259 33	724 10	2,535 23	3 52	2,531 71	800 00	.....	234 45	
.....	.....	.....	.....	.....	.....	.....	.....	846 85	
.....	.....	.....	.....	.....	.....	.....	.....	1,378 03	
424 12	1,937 30	762 39	1,174 91	.....	1,174 91	593 99	721 30	735 30	Wellington.
.....	1,000 00	.....	1,000 00	.....	1,000 00	1,000 00	.....	.....	
.....	2,000 00	.....	200 00	.....	2,000 00	2,000 00	.....	.....	
224 66	2,375 83	400 00	1,975 83	.....	1,975 83	327 85	19 00	38 43	
31 90	.....	.....	.....	.....	.....	25 40	1,700 00	242 99	
27 10	2,999 31	394 80	2,604 51	10 45	2,594 06	.....	.....	528 20	
265 40	.....	.....	.....	.....	.....	.....	.....	2,343 56	
1,357 48	8,802 32	2.991 95	5,810 37	.....	5,810 37	3,780 58	848 76	3,904 75	Wentworth
.....	1,500 00	.....	1,500 00	.....	1,500 00	.....	.....	1,500 00	
.....	1,575 80	.....	1.575 80	.....	1,575 80	.....	.....	1,000 00	
.....	.....	.....	.....	.....	.....	.....	.....	575 80	
41 66	274 00	125 00	149 00	.....	149 00	250 00	.....	24 00	
1,881 19	8,564 67	1,736 62	6,828 35	1,964 17	4,864 18	5,397 28	.....	25 00	
851 17	.....	.....	.....	.....	.....	876 05	1,741 13	235 56	
83 34	8,513 22	2,147 20	6,366 02	2,129 41	4.236 61	500 00	.....	151 60	
.....	.....	.....	.....	.....	.....	.....	.....	4,181 00	
.....	.....	.....	.....	.....	.....	.....	.....	3,680 62	
2,513 29	12,882 60	5,582 38	7,300 22	720 20	6,580 02	9,478 96	584 50	3,082 84	York.
.....	.....	.....	2,600 00	.....	2,600 00	.....	.....	2,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1.600 00	
.....	.....	.....	1,600 00	.....	1,600 00	.....	.....	1,600 00	
3,057 00	8.577 40	2,568 00	6,009 40	1,554 70	4,454 70	7,693 66	924 94	.....	
3,243 03	11,660 68	4,247 00	7,413 68	2,256 84	5,156 84	4,982 07	6,980 11	430 12	
.....	22,967 10	3,559 43	19,407 67	13,866 91	5,540 76	.....	.....	22,967 10	
.....	17,733 08	4,402 25	13,330 83	8,397 75	4,933 08	.....	.....	17,733 08	
3,167 63	32,313 74	16,570 57	15,743 17	8,318 86	7,424 31	7,370 99	*1,181 90	25,372 03	Toronto.
.....	6,000 00	.....	6.000 00	.....	6.000 00	6,000 00	.....	.....	

* $102.00 payable by Dominion Government.
$782.50 payable by City of Toronto.

APPENDIX G.—Table showing the business of the High Court Division of the Supreme Court of Ontario, transacted in York County during 1914, compiled from statements furnished by the officers at Osgoode Hall.

Writs of summons issued, of which 38 were concurrent writs		2,278
Actions entered in Procedure Book commenced by writs issued during the year 1914		1,262
" " " " previous years		41
" " otherwise than by writ		657
Præcipe Orders issued		129
Court " "		771
Chamber " "		3,898
Records passed		540
Actions entered for trial with Jury		129
" " without a Jury		397
Actions tried with a Jury		110
" without a Jury		214
Judgments entered in default of appearance or pleading		364
" " without trial		467
" " after trial		360
Interlocutory judgments		12
Judgments dismissing actions		137
" for administration		23
" of the Master in Chambers		201
" under Con. Rule 600		41
" " " " 467		145
" " " " 36		231
" in mechanics' lien actions		225
" of reference		42
" " official referees		158
" entered in respect of Writs issued in the year 1894		1
" " " " " 1910		9
" " " " " 1911		10
" " " " " 1912		17
" " " " " 1913		240
" " " " " 1914		926
Total judgments entered		1,203
Approximate amount recovered on Judgments (exclusive of costs)	$2,613,101 43	
Amount of Taxed costs (including disbursements) on judgments of all kinds	$22,467 81	
Writs of Execution Fi. Fa. issued		607
" renewed, and Alias and Pluries Writs issued		147
Special writs (Habeas Corpus, etc.) issued		19
Amount of Jury fees paid City Treasurer	$432 00	
Petitions under The Quieting Titles Act		15
Certificates of Title under The Quieting Titles Act		17
Applications investigated, " " " "		28

Accountant's office:

Amount of moneys paid into Court	$2,663,991 05	
" " " out of Court	2,912,152 22	
Number of directions issued for payments of moneys into Court		2,062
" cheques issued		6,130
" certificates issued		156
" new accounts opened		1,142
" individual accounts		875

Orders issued by the Master in Ordinary, in Winding-up Matters 47

References brought into the office of the Master in Ordinary:

Trustees accounts	0
Partition or sale	1
Foreclosure	72
Administration	6
Title	2
Partnership accounts	5
Alimony	3
Winding up	21
Lunacy	7
Executors' accounts	0
Mechanics' liens	0

APPENDIX G.—Table showing the business of the High Court Division of the Supreme Court of Ontario, transacted in York County, etc.—Continued.

Sale	5
Damages	4
Redemption or sale	2
Receivership	2
Settling conveyances	0
Specific performance	1
Accounts	27
	158

References before Official Referees—

	Mr. Cameron	Mr. Neville	Mr. Roche	Mr. McAndrew	Total
Specific Performance					0
Trial or assessment				3	3
Trustees and Executors' accounts	6				6
Winding up	14			10	24
Lunacy					0
Accounts		1	2		3
Mechanics' liens	21	290	19	1	331
Title					0
Partition or sale	3				3
Administration	1				1
Receivership				2	2
Foreclosure					0
Under Arbitration Act					0
Vendor and Purchaser					0
Partnership accounts		1			1
	45	292	21	16	374

Fees paid in law stamps (Stamps cancelled by Taxing officers not included):

Central office	Clerk Records and Writs	$12,399 20	$15,922 05
	Judgment Clerk	3,522 85	
Registrars' office	For Fee Fund	1,098 60	2,658 60
	For Shorthand Reporters' Fund	1,560 00	
Accountant's office			1,126 70
Official Referee Neville's office—Return not received			.....
Office of the Inspector and Referee (Quieting Titles)			261 80
" Master in Ordinary			2,180 20
" Clerk in Chambers			3,465 10
" Registrar of the Court of Appeal			2,021 80
			$27,636 25

APPENDIX H.—Table showing the number of actions tried or otherwise disposed of by the Judges of the High Court Division and of the Divisional Courts of the Appellate Division of the Supreme Court of Ontario, and the disposition thereof during the year ending Dec. 31st, 1914.

Trial Judges.

Actions tried or otherwise disposed of by the Judges of the High Court Division of the Supreme Court of Ontario.

County or District.	With a Jury.	Without a Jury.	Total.
Algoma	1	1	2
Brant	5	2	7
Bruce	2	7	9
Carleton	14	51	65
Dufferin	.....	.....	.....
Elgin	2	1	3
Essex	7	50	57
Frontenac	1	6	7
Grey	3	11	14
Haldimand	1	2	3
Halton	.....	.....	.....
Hastings	2	30	32
Huron	2	7	9
Kenora	.....	2	2
Kent	1	8	9
Lambton	2	15	17
Lanark	1	.....	1
Leeds and Grenville	.....	1	1
Lennox and Addington	.....	4	4
Lincoln	.....	18	18
Manitoulin	.....	.....	0
Middlesex	19	13	32
Muskoka	3	.....	3
Nipissing	1	9	10
Norfolk	3	.....	3
Northumberland and Durham	3	7	10
Ontario	2	1	3
Oxford	3	5	8
Parry Sound	1	.....	1
Peel	1	2	3
Perth	6	17	23
Peterborough	4	4	8
Prescott and Russell	.....	1	1
Prince Edward	1	.....	1
Rainy River	2	4	6
Renfrew	10	10	20
Simcoe	5	7	12
Stormont, Dundas and Glengarry	3	11	14
Sudbury	13	9	22
Temiskaming	9	9	18
Thunder Bay	10	4	14
Victoria	1	2	3
Waterloo	1	7	8
Welland	2	4	6
Wellington	1	7	8
Wentworth	17	31	48
York	110	214	324
Totals	275	594	869

APPENDIX H.—Table showing the number of actions tried, etc.—Continued.

Judges in Chambers.	Allowed or varied.	Dismissed.	Standing for Judgment.	Total
Toronto:				
Appeals from the Masters in Chambers	21	20		41
" Acting Masters in Chambers	1	1		2
" Local Masters and other officers acting in Chambers	9	6		15
Appeals from Official Referees				
" Local Taxing Officers				
" Taxing Officers at Toronto	1	4		5
Motions, other than appeals				1,696
Ottawa:—				
Appeals from Local Masters and other officers acting in Chambers	2	2		4
Appeals from Taxing Officers				
Motions, other than appeals	28	4		32
London;—				
Appeals from Local Masters or other officers acting in Chambers	1	1		2
Motions, other than appeals	20	4		24
Totals	83	42		1,821

Weekly Courts.	Allowed.	Dismissed.	Standing for Judgment or Abandoned.	Total.
Toronto:—				
Appeals from reports and orders of Local Masters and Official Referees	11	14		25
Appeals from awards and motions to set aside awards	2	1		3
Motions, other than appeals	66	65	16	744
Number struck off the list, no one appearing				23
" of motions enlarged				218
Ottawa:—				
Appeals from Local Judges				
Appeals from reports of Local Masters and Official Referees				
Motions, other than appeals	30	4		34
London:—				
Motions, other than appeals	28	1		29
Appeals from reports of Local Masters and Official Referees				
Totals	734	85	16	1,076

Master in Chambers:—	
Motions in respect of pleadings, for particulars, for discovery and for commissions to take evidence	415
Motions in respect of venue, to set aside jury notices and notices of trial and proceedings under quo warranto	73
Motions for judgments and orders	583
Motions setting aside judgments or orders, staying trials, and dismissing actions	513
Miscellaneous motions	711
Ex parte motions	421
Motions taken by the Master-in-Ordinary and Official Referees actiug for the Master in Chambers	....
Total	2,716

APPENDIX H.—Table showing number of actions tried, etc.—Continued.

Appellate Division (Divisional Courts Nos. 1 & 2).	Allow'd.	Dis-missed.	Varied.	Standing for		With-drawn.	Total.
				Argu-ment.	Judg-ment.		
Appeals from Single or Trial Judges ..	56	172	42	23	7	36	336
Appeals from Divisional Courts	1	.....	.....	.....	.....	.....	1
Appeals from Board of County Judges.	.....	.....	.....	.....	.....	.....	.....
Appeals from Arbitrators	3	3	1	.....	.....	2	9
Appeals from Official Referees.....	2	7	1	1	.....	1	12
Appeals from the Ontario Railway and Municipal Board	1	4	.....	.....	1	.....	6
Election Recounts.....	1	1	.....	.....	.....	.....	2
Habeas Corpus Appeals.....	.....	.....	.....	.....	.....	.....	.....
Reserved and stated cases under criminal code	1	7	.....	3	1	.....	12
Appeals from County, District and Division Courts.....	37	109	29	11	3	21	210
Appeals from Surrogate Courts.....	1	2	.....	.....	.....	.....	3
Appeals from Mining Commissioner....	.....	3	.....	.....	.....	.....	3
" " Local Masters	1	2	.....	.....	.....	1	4
Submitted under Con. Questions Act...	.....	1	.....	.....	.....	.....	1
Referred under Orders in Council	.....	.....	.....	.....	.....	.....	.....
Totals.....	104	311	73	38	12	61	599

Motions to full Court	46
Orders and Certificates issued	530
Number of Cases (including motions) heard by Divisional Court No. 1	296
" " " " " " " No. 2	248

NOTE.—The cases standing for argument were adjourned at the request of counsel, or were not ready to be heard when the December sittings closed.

APPENDIX "I."

TABLE showing the business in the office of the Surrogate Clerk, Osgoode Hall, Toronto, for the year ending December 31st, 1914.

Probate Certificates issued.....	5,320
Administration Certificates issued.....	2,521
Guardianship Certificates issued	71
Caveats fyled	110
Elections received under R.S.O., cap. 128.....	0
Fees paid in Law Stamps	$4,159 60

APPENDIX J.—Table showing the Criminal business of the High Court Division of the Supreme Court of Ontario at its sittings throughout the Province during the year 1914

County or District.	Bills.		Nolle prosequi.	Indictments quashed.	Traversed to the Sessions.	Number of persons pleading guilty.	Number of persons tried.		Verdicts after trial.				Number of days of sittings.
	True.	No.					With a Jury.	Without a Jury.	Guilty.	Not guilty.	Disagreed.	Reserved.	
Algoma	3	....	....	....	....	....	5	.....	.....	4	1	....	7
Brant	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Bruce	1	....	....	....	....	....	1	.....	1	.....	....	....	2
Carleton	15	....	....	....	....	3	11	.....	8	3	....	....	17
Dufferin	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Elgin	1	....	....	....	....	....	1	.....	.....	1	....	....	1
Essex	8	....	1	....	1	....	8	.....	1	5	....	....	5
Frontenac	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Grey	1	....	....	....	....	....	1	.....	1	.....	....	....	6
Haldimand	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Halton	1	....	....	....	....	1	2	1	.....	.....	....	....	3
Hastings	7	....	3	....	....	1	1	1	1	.....	....	....	5
Huron	1	....	....	....	....	....	1	.....	1	.....	....	....	7
Kenora	1	....	....	....	....	....	1	.....	1	.....	....	....	1
Kent	2	....	....	....	....	1	1	.....	1	1	....	....	1
Lambton	7	....	....	....	....	1	2	.....	.....	1	1	....	7
Lanark	1	....	....	....	....	2	.....	.....	.....	.....	....	....	3
Leeds and Grenville	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Lennox and Addington	1	....	1	....	....	....	.....	.....	.....	.....	....	....	2
Lincoln	4	1	....	....	1	2	1	.....	1	1	....	....	7
Manitoulin	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Middlesex	5	1	....	....	....	....	5	.....	5	.....	....	....	6
Muskoka	6	....	....	....	....	....	1	.....	1	.....	....	....	2
Nipissing	3	....	2	....	....	....	2	.....	1	1	....	....	3
Norfolk	13	....	....	....	....	1	4	.....	4	.....	....	....	4
Northumberland & D'm	1	....	1	....	....	....	1	.....	1	.....	....	....	6
Ontario	1	....	....	....	....	....	1	.....	1	.....	....	....	1
Oxford	5	....	....	....	....	2	5	.....	5	.....	....	....	3
Parry Sound	3	3	....	....	....	....	3	.....	2	1	....	....	4
Peel	3	....	....	....	....	2	1	.....	1	.....	....	....	2
Perth	2	....	....	....	1	....	1	.....	.....	1	....	3	3
Peterborough	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Prescott and Russell	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Prince Edward	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Rainy River	1	1	....	....	‡	....	.....	.....	.....	.....	....	....	2
Renfrew	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Simcoe	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Stormont, D's and G'y.	*6	....	....	....	....	....	4	.....	4	1	....	....	5
Sudbury	†9	....	....	....	....	....	7	.....	5	2	....	....	4
Temiskaming	14	1	....	....	3	4	3	2	4	2	....	....	6
Thunder Bay	†14	....	1	....	2	¶2	3	.....	3	2	....	....	8
Victoria	1	1	....	....	....	....	1	.....	.....	1	....	....	1
Waterloo	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Welland	....	....	....	....	....	....	.....	.....	.....	.....	....	....	.....
Wellington	4	....	....	....	1	....	2	.....	1	1	....	....	4
Wentworth	1	1	....	....	....	....	1	.....	1	.....	....	....	2
York	30	10	....	....	1	3	19	.....	13	5	1	....	51
Totals	162	19	9	....	10	25	100	4	67	33	3	3	184

* One adjudged insane.
‡ Traversed to Spring Sittings.
† 3 charges against one man.
¶ 2 plead guilty on 5 charges.

APPENDIX K.—Table showing the business of the Courts of General Sessions of the Peace and of the District and County Court Judge's Criminal Court of the Province for the year 1914.

County or District.	Bills in Sessions.		Cases C. C. J. C. C.	Number of Persons Pleading Guilty.		Number of Persons Tried.		Verdicts after Trial.					Persons Accused.				Days of Sittings.	
						With Jury.	Without Jury.	Guilty.		Not Guilty.		Disagreed.	Sessions.		C. C. J. C. C.			
	True.	No.		Sessions.	C. C. J. C. C.	Sessions.	C. C. J. C. C.	Sessions.	C. C. J C. C.	Sessions.	C. C. J. C. C.		Male.	Female.	Male	Female	Sessions.	C. C. J. C. C.
Algoma	2	1	107	.....	22	1	113	.....	72	1	32	.....	2	.....	107	6	6	129
Brant	.....	.....	15	.....	1	.....	16	.....	10	.....	6	.....	.....	.....	14	2	2	8
Bruce	.....	.....	28	.....	14	.....	28	.....	2	.....	12	.....	.....	.....	28	.....	3	26
Carleton	3	.....	20	.....	4	2	14	.....	8	2	7	1	2	.....	18	.....	5	50
Dufferin	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	1	2
Elgin	4	2	25	1	3	2	17	2	13	2	6	.....	4	1	19	1	6	44
Essex	6	.....	23	1	2	4	21	2	11	2	10	.....	6	.....	23	.....	6	9
Frontenac	8	.....	7	5	2	3	5	5	5	3	2	.....	8	.....	7	.....	5	5
Grey	2	1	8	.....	5	1	10	.....	3	1	7	.....	4	.....	9	1	6	12
Haldimand	4	1	18	.....	5	3	10	.....	3	4	1	.....	2	.....	10	.....	4	19
Halton	.....	1	18	.....	9	.....	18	.....	7	.....	2	.....	1	.....	17	1	2	18
Hastings	6	.....	40	1	18	5	40	2	35	4	5	.....	6	.....	36	4	5	34
Huron	.....	.....	19	.....	13	.....	6	.....	1	.....	5	.....	.....	.....	18	1	8	23
Kenora	.....	.....	11	.....	6	.....	7	.....	9	.....	2	.....	.....	.....	7	.....	4	5
Kent	1	.....	19	.....	2	.....	19	.....	12	1	5	.....	1	.....	18	.....	2	10
Lambton	.....	1	14	.....	6	.....	14	.....	11	.....	3	.....	1	.....	10	1	3	19
Lanark	.....	.....	7	.....	5	.....	2	.....	.....	.....	2	.....	.....	.....	7	.....	2	6
Leeds and Grenville	.....	.....	41	.....	23	.....	41	.....	8	.....	10	.....	.....	.....	39	3	.....	58
Lennox and Addington	3	1	5	.....	1	3	5	.....	3	3	2	.....	5	.....	5	.....	4	5
Lincoln	8	.....	19	.....	13	11	22	4	19	4	.....	.....	11	.....	22	.....	11	38
Manitoulin	2	.....	.....	1	.....	2	.....	2	.....	.....	.....	.....	2	.....	.....	.....	5	.....
Middlesex	1	.....	34	.....	21	1	16	.....	29	.....	8	1	1	.....	29	.....	8	53

Muskoka	3		24		9	5	17	5	16		1		5		19	1	4	15
Nipissing	2	1	7		2	14	7		3	14	4		14	1	7		6	5
Norfolk	5	2	12	1	5	5	11		3	4	3		6		11		8	8
Northumberland and Durham	4		29	1	5	2	22	2	14		9		2		26	2	9	34
Ontario			25		8		24		19		5				22	3		31
Oxford			7		7		7		6		1				7			7
Parry Sound	2		9		1	2	9		7	2	1		2		9		2	7
Peel	4		8		3	1	1			1	1		1		4		5	5
Perth			8		2		6		3		3				6		4	18
Peterborough	3		9			3	10		4	2	6	1	3		10		7	9
Prescott and Russell	1		3		1	1	3		2		1	1	1		3		2	7
Prince Edward																		
Rainy River	5		3		3	4	3	1		3		3	4		3		7	3
Renfrew			12				12		5		7				11	1		9
Simcoe	3	1	20		9	3	20		17		3		4		19	1	11	46
Stormont, Dundas and Glengarry	3		11	1	7	2	4	2	4				3		9	2	3	17
Sudbury	10	2	28		2	7	22	1	17	11	11		12		28		2	18
Temiskaming	2		14	2	5		14	2	12	1	4		2		14		3	14
Thunder Bay	4	1	23	3	6	4	23	1	17		6		4		23		5	49
Victoria			3		1		3		1		2				3			3
Waterloo	1				5		26		10	1	16	16	1				3	38
Welland	4	1	16		5	1	16	1	2		9	9	2		16		2	14
Wellington			12		5	1	12		9	4	3		4		12		6	14
Wentworth	5		192	3	60	1	132		73	1	59		1		181	11	12	49
York	197	24	484	67	166	98	515	13	193	5	145	1	125	14	486	53	136	126
Totals	308	40	1,439	87	492	192	1,345	45	698	76	429	33	252	16	1,374	94	335	1,119

APPENDIX "L."

FORMS AND INSTRUCTIONS FOR THE USE OF CLERKS OF ASSIZE, LOCAL REGISTRARS, &c., AND CRIERS.

Upon opening Court the Crier makes Proclamation:

Oyez, Oyez, Oyez.—All persons having anything to do before my Lord the King's Justice of the Supreme Court of Ontario at its sittings of Assize and Nisi Prius Oyer and Terminer and General gaol delivery (*if a Civil Court omit the words Oyer and Terminer and General Gaol delivery*), for the County of ..... draw near and give your attendance.—God save the King.

Oyez, Oyez, Oyez.—Sheriff of the County of .....return the several writs and precepts to you directed returnable here this day that my Lord the King's Justice may proceed thereon.

After the precept has been handed to the Clerk the Crier proclaims:

Oyez, Oyez, Oyez.—You good men who are summoned as Grand Jurors to enquire for our Sovereign Lord the King and the County of .....answer to your names and save your fines.—God save the King.

The Clerk asks the Grand Jurors to select their foreman, who is sworn as follows:

You *A.B.* as foreman of this Grand Inquest for the body of this County of .....shall diligently enquire and true presentment make of all such matters and things as shall be given you in charge; the King's counsel, your fellows and your own, you shall keep secret; you shall present no one for envy, hatred or malice, neither shall you leave any one unpresented for fear, favor or affection, gain, reward or hope thereof; but you shall present all things truly as they come to your knowledge, according to the best of your understanding.—So help you God.

The rest of Grand Jury (according to custom three at a time) are sworn thus:

The same oath your foreman hath taken on his part, you and every of you, shall well and truly observe and keep on your part.—So help you God.

The Crier then proclaims:

Oyez, Oyez, Oyez.—All persons are commanded to keep silence while my Lord the King's Justice delivers the charge to the Grand Inquest upon pain of imprisonment.

Judge charges Grand Jury.

A Bailiff is sworn to attend the Grand Jury as follows:

"You swear that you will diligently attend the Grand Inquest during the present Assizes, and carefully deliver to them all such Bills of Indictments, or other things as shall be sent to them by the Court without alteration.—So help you God."

The Grand Jury may then retire.

The Crier then proclaims:

Oyez, Oyez, Oyez.—You good men who are summoned here as Petit Jurors answer to your names and save your fines.—God save the King.

The panel of Petit Jurors is then called.

When an adjournment is made the Crier announces:

This Court stands adjourned until ..... (*the time named*).

When the Court resumes the Crier announces:

The sittings of the Supreme Court of Ontario, for the County of..... will now be resumed.

Where a formal adjournment is made the Crier announces:

Oyez, Oyez, Oyez.—All persons having anything further to do before my Lord the King's Justice of the Supreme Court of Ontario at its Sitting of Assize and Nisi Prius, for the County of .....may depart hence at this time and give their attendance here again to-morrow morning at.....

(*Formal adjournment of Criminal Court is not now necessary. Code, sec.* 945, *sub-sec.* 6.)

Upon the return of bills by the Grand Jury:

When Grand Jury bring in indictment the Clerk reads True Bills first; then says: "King *vs.* A.B., Forgery" (*or as the offence may be*) "True Bill, C. D. Foreman."

Then to Grand Jury after reading True Bills only the Clerk says:—

"You are content the Court shall amend matter of form, altering no matter of substance, in this Bill (*or these Bills*) you have found, without your privity."

The Clerk then reads those returned "No Bill" thus—"King *vs.* A.B., Forgery (*or as the offence may be*) 'No Bill.' C. D., Foreman."

Proceedings Upon a Trial.

The accused being placed in the dock and standing he is arraigned by the Clerk as follows:

"You stand indicted by the name of ....." *The Clerk then reads the indictment* (*beginning at "The Jurors of our Lord the King, &c."*), *and asks the accused:*

"How do you plead? Guilty or not guilty?"

If the accused pleads not guilty the Clerk marks on the indictment the words "Po. Se." and the date and signs it with his initials and asks the accused:*

"Are you ready for your trial?"

*Ponit se super patriam, i.e., Puts himself upon the country.

If the accused pleads guilty the Clerk hands the indictment to the judge who records the plea and returns it to the Clerk who addresses the accused:

"Harken to your plea as the Court records it. You plead guilty as within charged."

Calling the Jury:—

The Clerk calls as many names of jurors as directed by the judge. Code sec. 927 (3) and addresses the prisoner thus:—

"These good men that you shall now hear called and who do appear are the Jury which are to pass between Our Sovereign Lord the King and you on your trial, if therefore you (*or any of you*) shall challenge them or any of them, you must do so as they come to the Book to be sworn, before they are sworn, and you shall be heard."

The clerk then proceeds to swear Jury, each Juror being sworn in the order in which his name is drawn (Code sec. 927, ss. 4) as follows:

Oath:—"Prisoner look at the juror, juror look at the prisoner. (*At this point pause to permit of challenge; if none the Crier should hand the Book to the juror and then proceed.*) You shall well and truly try and true deliverance make between Our Sovereign Lord the King and the prisoner at the Bar whom you shall have in charge and true verdict give according to the evidence.—So help you God."

When the jury is complete the Clerk calls over the names of the Jurors, who answer "Sworn" and then addresses them as follows:

"Gentlemen of the Jury, look upon the prisoner and harken to his charge. He stands indicted by the name of .....(*reads indictment*). Upon this indictment he hath been arraigned.—Upon his arraignment he pleaded Not Guilty, and for his trial he hath put himself upon the Country, which Country you are. Your charge therefore is to enquire whether he be guilty of the indictable offence charged, or not guilty, and to hearken to the evidence."

Oaths to Constable:—

On Jury retiring.—You swear you will keep every one of this Jury in some private and convenient place, you shall not suffer any person to speak to them or any of them, neither shall you speak to them yourself, unless it be to ask them whether they are agreed upon their verdict, without leave of the Court.—So help you God.

On a Jury retiring during trial.—You shall attend such of the Jury as wish to retire, remain with them and return them to court, suffer no one to speak to them, nor speak to them yourself with reference to this cause.—So help you God.

When Jury locked up for night on adjournment of case.—You shall attend this Jury and remain with them during the night and return them to the court to-morrow morning at .....o'clock: suffer no one to speak to them, nor speak to them yourself with reference to this cause.—So help you God.

When Jury comes in with verdict the Clerk calls over their names, and the Crier numbers them. The Clerk then asks:

"Gentlemen, have you agreed on your verdict? Do you find the prisoner at the bar guilty or not guilty?"

After the verdict has been recorded the Clerk says to jury:

"Hearken to your verdict as the Court hath recorded it. You say the prisoner at the bar is guilty, (or 'not guilty'). So say you all."

If the verdict is guilty, and there are counts for previous convictions, Clerk reads them to prisoner, and then says:

"Are you the A.B. mentioned in this count of the indictment?" If "Yes," *he says:* "Do you admit this previous conviction just read to you?" *"If the answer is "Yes," Judge endorses:* "admits previous conviction." *If prisoner denies it, witnesses are sworn before the same jury, who remain in their box and try it, but are not resworn.*

Oath to witness.—The evidence you shall give to the court and jury sworn between our Sovereign Lord the King and the prisoner at the bar shall be the truth, the whole truth, and nothing but the truth.—So help you God.

When a recognizance is to be estreated:

The Crier proclaims three times:

"A. B., come forth and answer to the charge preferred against you, or you forfeit your recognizance."

And to each surety three times:

"C. D., bring forth the body of A. B. to answer to the charge preferred against him as you undertook or you forfeit your recognizance."

Where a witness is to be placed in default the Crier proclaims:

"A.B.—Come forth and give evidence in The King vs. ——," pursuant to your subpœna."

Juror's oath when issue of insanity tried (Codes 967).

You shall well and truly try whether A. B. is or is not on account of insanity unfit to take his trial.—So help you God.

Oath of triers.—You shall well and truly try whether A. B., one of the Jurors, stands indifferently to try the prisoner at the bar and a true verdict give according to the evidence.—So help you God.

Oath of witness before them.—The evidence you shall give to the Court and triers upon this inquest shall be the truth, etc.

Interpreter's Oath.—You shall well and truly interpret the oath to the witness, and all questions put to the witness, and his answers thereto, and all such matters and things as shall be required of you, to the best of your skill and understanding.—So help you God.

Civil Court.

Oath of Jury.—You shall well and truly try the issues joined between the parties and a true verdict give according to the evidence.—So help you God.

Oath to Witness.—The evidence you shall give to the Court (and Jury sworn in this cause) shall be the truth, the whole truth and nothing but the truth.—So help you God.

Form of Oath.

The usual form of oath is as given above.

A witness or juror has the right to be sworn "in such form and with such ceremonies as" he "may declare to be binding." R.S.O. c. 76, sec. 14.

Any witness or juror had the right under 2 Edward 7, chapter 12, sec. 29 (Ont.), to be sworn with uplifted hand using the Scotch oath "without further question." This provision was repealed on the revision of 1914 and this oath can now only be used after the witness declares this form to be binding.

The Scotch oath (*with uplifted hand*): "You swear by almighty God, and as you shall answer at the day of judgment," etc.

A Jew, unless a Christian, is sworn (with his head covered) upon the Pentateuch open at the 20th Chapter of Exodus (the Ten Commandments), and the oath concludes "So help you Jehovah."

In civil proceedings a witness or juror objecting to be sworn from conscientious scruples or on the ground of his religious belief, or on the ground that the taking of an oath would have no binding effect on his conscience, may, if the judge is satisfied that the objection is honestly taken, make an affirmation and declaration in lieu of an oath. R.S.O. c. 76, sec. 15.

The declaration may be in the form "I do solemnly, sincerely and truly affirm and declare that the evidence to be given by me shall be the truth, the whole truth, and nothing but the truth."

In criminal proceedings the witness is entitled, upon objecting on conscientious scruples to take an oath or when objected to as incompetent to take an oath, to make an affirmation. R.S.C. chap. 145, sec. 14.

Such affirmation shall be in this form: "I solemnly affirm that the evidence to be given by me shall be the truth, the whole truth and nothing but the truth."

APPENDIX "M."

Sheriffs.

Adam Edward Vrooman, of the Town of Lindsay in the County of Victoria, Esquire, M.D., to be Sheriff in and for the County of Victoria, in the room and stead of John McLennan, Esquire, resigned.—*Gazette, 25th July.*

John Wesley Westbrook, of the Township of Brantford (Cainsville P.O.), in the County of Brant, Esquire, to be Sheriff in and for the said County of Brant, in the room and stead of W. W. Ross, Esquire, deceased.—*Gazette, 28th* November.

Surrogate Court Judges.

His Honour Henry Alfred Ward, Judge of the County Court of the United Counties of Northumberland and Durham, to be Judge of the Surrogate Court of the said United Counties of Northumberland and Durham, in the room and stead of T. M. Benson, Esquire, who has vacated the said office.—*Gazette, 25th April.*

His Honour James Henderson Scott, Judge of the County Court of the County of Lanark, to be Judge of the Surrogate Court of the said County of Lanark, in the room and stead of William Stevens Tenkler, Esquire, who has vacated the said office.—*Gazette, 25th April.*

His Honour Harry Anson Lavell, Judge of the County Court of the County of Frontenac, to be Judge of the Surrogate Court of the said County of Frontenac, in the room and stead of C. V. Price, Esquire, who has retired from the said office.—*Gazette, 25th April.*

His Honour John Wilson Elliot, Judge of the County Court of the County of Halton, to be Judge of the Surrogate Court in and for the said County, in the room and stead of Judge T. A. Gorham, deceased.—*Gazette, 25th April.*

His Honour Francis Ronan Powell, Judge of the District Court of the Provisional Judicial District of Parry Sound, to be Judge of the Surrogate Court in and for the said Provisional Judicial District of Parry Sound, in the room and stead of Patrick McCurry, Esquire, who has retired from the said office.—*Gazette, 9th May.*

His Honour Walter George Fisher, Judge of the County Court of the County of Dufferin, to be Judge of the Surrogate Court of the said County of Dufferin, in the room and stead of His Honour Judge McCarthy.—*Gazette, 22nd August.*

Master-in-Chambers and Local Masters.

James A. C. Cameron, of the City of Toronto, in the County of York, Esquire, Chief Clerk and Accountant in the office of the Master-in-Ordinary, Osgoode Hall, to be Master-in-Chambers in the room and stead of James Strachan Cartwright, Esquire, K.C., deceased—*Gazette, 24th January.*

His Honour L. B. C. Livingstone, Judge of the County Court of the County of Welland, to be Local Master of the Supreme Court of Ontario, in and for the said County of Welland.—*Gazette, 7th February.*

Henry Stephen Blackburn, of the City of London, in the County of Middlesex, Esquire, Barrister-at-Law, to be Local Master of the Supreme Court of Ontario and Deputy Registrar in and for the said County of Middlesex, in the room and stead of R. K. Cowan, Esquire, deceased.—*Gazette, 19th December.*

His Honour John O'Donnell Dromgole, Judge of the County Court of the County of Essex, to be Local Master of the Supreme Court of Ontario in and for the said County of Essex, in the room and stead of Henry Clay, Esquire, resigned.—*Gazette, 19th December.*

County Crown Attorneys and Clerks of the Peace.

William Fitzgerald Langworthy, of the City of Port Arthur, in the District of Thunder Bay, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace *pro tempore* in and for the District of Rainy River, in the room and stead of A. D. George, Esquire, resigned.—*Gazette, 16th May.*

John Leighton Island, of the Town of Orangeville, in the County of Dufferin, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the said County of Dufferin in the room and stead of W. J. L. McKay, Esquire, resigned.—*Gazette, 6th June.*

E. C. Spereman, of the Town of Owen Sound, in the County of Grey, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the said County of Grey, *pro tempore*, in the room and stead of John Armstrong, Esquire, deceased.—*Gazette, 20th June.*

Trevussa Herbert Dyre, of the Town of Thornbury, in the County of Grey, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the said County of Grey in the room and stead of John Armstrong, Esquire, deceased.—*Gazette, 31st October.*

George Walford Hatton, of the City of Peterborough, in the County of Peterborough, Esquire, Barrister-at-Law, to be Crown Attorney and Clerk of the Peace in and for the County of Peterborough, in the room and stead of R. E. Wood, Esquire, deceased.—*Gazette, 7th November.*

G. N. Miller, of the Town of Sudbury, in the District of Sudbury, Esquire, Barrister-at-Law, to be Clerk of the Peace *pro tempore* in and for the Provisional Judicial District of Sudbury during the absence of Robert Russell McKessock, Esquire, on military duty.—*Gazette, 7th November.*

Local Registrars, Deputy Registrars, etc.

Henry Clay, of the City of Windsor, in the County of Essex, Esquire, Barrister-at-Law, to be Local Registrar of the Supreme Court of Ontario, Clerk of the County Court and Registrar of the Surrogate Court of the said County of Essex, in the room and stead of Francis Cleary, Esquire, resigned.—*Gazette, 8th August.*

Mary B. Willson, of the Town of Welland, in the County of Welland, Spinster, to be Deputy Local Registrar of the Supreme Court of Ontario, Deputy Registrar of the Surrogate Court, and Deputy Clerk of the County Court, for the said County of Welland, during Mr. J. E. Cohoe's absence on leave.—*Gazette, 26th September.*

Police Magistrates.

Menno House, of the Village of Bridgeburg, in the County of Welland, Esquire, to be Police Magistrate in and for the Villages of Bridgeburg and Fort Erie, in the room and stead of John Rathvon, Esquire, resigned.—*Gazette, 3rd January.*

John R. Summers, of the Town of Aylmer, in the County of Elgin, Esquire, to be Police Magistrate in and for the said Town of Aylmer, in the room and stead of James Bradley, Esq., resigned.—*Gazette, 24th January.*

Thomas Gordon, of the Village of Port Rowan, in the County of Norfolk, Esquire, to be Police Magistrate in and for the said Village of Port Rowan, in the room and stead of William Alexander Mathieson, Esquire, resigned.—*Gazette, 14th March.*

William G. Jackson, of the Town of Simcoe, in the County of Norfolk, Esquire, Barrister-at-Law, to be Police Magistrate in and for the said Town of Simcoe, in the room and stead of John Beemer, Esq., resigned.—*Gazette, 28th March.*

Thomas W. Foster, Kirkland Lake P.O., in the District of Temiskaming, Esquire, to be Police Magistrate in and for the Townships of Teck, Lebel, Gauthier, Boston and McVittie.—*Gazette, 28th March.*

Mark Armstrong, of the Village of Markdale, in the County of Grey, Esquire, to be Police Magistrate in and for the said Village of Markdale and the Villages of Flesherton and Chatsworth, and in and for the Townships of Artemesia, Glenelg, Holland, Euphrasia, Osprey and Sullivan in the said County of Grey.—*Gazette, 4th April.*

William James Lindsay, of the Village of Springfield, in the County of Elgin, Esquire, to be Police Magistrate in and for the said Village of Springfield and the Townships of Malahide and South Dorchester.—*Gazette, 18th April.*

Richard Greenwood, of the Village of Port Colborne, in the County of Welland, Esquire, to be Police Magistrate in and for the said Village of Port Colborne and in and for the Village of Humberstone.—*Gazette, 25th February.*

Duncan P. MacDougall, of the Village of Maxwell, in the County of Glengarry, to be Police Magistrate in and for the said Village of Maxville.—*Gazette, 25th February.*

Edward W. Boyd, of the City of Toronto, in the County of York, Esquire, Barrister-at-Law, to be a Commissioner with the powers of a Police Magistrate under Section 25 of the Children's Protection Act of Ontario, Cap. 231, R.S.O. 1914, and further that pursuant to the Juvenile Delinquent Act, 1908, that the said Edward W. Boyd be a Juvenile Court specially authorized to deal with Juvenile Delinquents for the City of Toronto, in the room and stead of John Edward Starr, deceased.—*Gazette, 25th February.*

George Ambridge Watson, of the Town of Ridgetown, in the County of Kent, Esquire, to be Police Magistrate in and for the said Town of Ridgetown, in the room and stead of John P. McKinlay, Esquire, resigned.—*Gazette, 2nd May.*

William Peacock, of the Town of Alexandria, in the County of Glengarry, to be Police Magistrate in and for the said Town of Alexandria in the room and stead of A. L. Smith, Esquire, resigned.—*Gazette, 2nd May.*

Robert Henry Pronger, of the Town of Dryden, in the District of Kenora, Esquire, to be Police Magistrate in and for the said section of the said District

of Kenora lying east of the 94th degree of west longitude to the west boundary of the District of Thunder Bay.—*Gazette, 20th June.*

Howard Gover, of the Village of Coldwater, in the County of Simcoe, Police Magistrate for the said Village of Coldwater, to be Police Magistrate for the Townships of Matchedash, Medonte and Tay in the said County of Simcoe.—*Gazette, 4th July.*

Alexander Henry Marshall Graydon, of the City of London, Esquire, Barrister-at-Law, to be Deputy Police Magistrate in and for the said City of London—*Gazette, 8th August.*

Alfred Miers, of the Town of Walkerville, in the County of Essex, to be Poilce Magistrate in and for the said Town of Walkerville, in the room and stead of John E. Dobie, Esquire, deceased.—*Gazette, 5th September.*

Eugene Breault, of the Town of Sandwich, in the County of Essex, Esquire, to be Police Magistrate in and for the said Town of Sandwich.—*Gazette, 12th September.*

Samuel G. McKay, of the Village of Ailsa Craig, in the County of Middlesex, Esquire, to be Police Magistrate in and for the said village of Ailsa Craig and in and for the Townships of East Williams and McGillivray, in the room and stead of E. B. Smith, Esquire, deceased.—*Gazette, 12th September.*

Walter Otho Chapman, of the Town of Rainy River, in the District of Rainy River, Esquire, to be Police Magistrate in and for the said Town and with jurisdiction generally in the Provisional Judicial District of Rainy River, under direction from time to time in that behalf, in the room and stead of Edward Reith, resigned.—*Gazette, 24th October.*

John E. Whitton, Whitney P.O., in the District of Nipissing, Esquire, to be Police Magistrate in and for the said District of Nipissing, in the room and stead of Philip Quackenbush, Esquire, resigned.—*Gazette, 24th October.*

Oliver Aylmer Langley, of the Village of Lakefield, in the County of Peterborough, Esquire, Barrister-at-Law, to be Police Magistrate in and for the said County of Peterborough.—*Gazette, 31st October.*

John Rowland Bradbury, of the Town of Blind River, Esquire, to be Police Magistrate in and for the said Town of Blind River and for the surrounding territory composed of the Townships of Thompson, Patton, Montgomery, Scarfe, Cobden, Striker, Mack, Long and McGivern; also the Townships Numbers 155, 156, 157, 161, 162, 163, 167, 168, 169, 175 and 176, in the room and stead of T. A. Craig, Esquire, removed to the North-West.—*Gazette, 7th November.*

James William Bradshaw, of the City of Kingston, in the County of Frontenac, Esquire, to be Police Magistrate in and for the Village of Portsmouth, the Townships of Hinchinbrooke, Bedford, Portland, Loughborough, Storrington, Kingston, Pittsburg, Howe Island, Wolfe Island and Garden Island, in the said County of Frontenac.—*Gazette, 12th December.*

Associate Coroner.

Ewen Archibald Mackenzie, of the Village of Port Colborne, in the County of Welland, Esquire, M.D., to be an Associate Coroner in and for the said County of Welland.—*Gazette, 31st January.*

Wilford Edgar Wolfe, of the Village of Chapleau, in the District of Sudbury Esquire, Merchant, to be an Associate Coroner in and for the said District of Sudbury.—*Gazette, 31st January.*

THOMAS MACDONALD, of the Township of Lash, Emo P.O., in the Provisional Judicial District of Rainy River, Esquire, to be Police Magistrate in and for that part of the said District being composed of the Townships of Aylesworth, Lash, Carpenter, Kingsford, Pratt, Mather, Dobie, Shenston, Tait and Richardson.—*Gazette, 24th January.*

WILLIAM GEORGE RUSSELL, of the City of Toronto, in the County of York, Esquire, M.D. (85 Sorauren Avenue), to be an Associate Coroner in and for the said City of Toronto.—*Gazette, 7th February.*

ELMER WALKER MITCHELL, of the Town of Cobalt, in the District of Temiskaming, Esquire, M.D., to be an Associate Coroner in and for the said District of Temiskaming.—*Gazette, 14th February.*

WILLIAM OLIVER STEVENSON, of the City of Hamilton, in the County of Wentworth, Esquire, M.D., to be an Associate Coroner in and for the said County of Wentworth.—*Gazette, 28th February.*

THEOBALD COLEMAN, of the City of Hamilton, in the County of Wentworth, Esq., M.D., to be an Associate Coroner in and for the said County of Wentworth.—*Gazette, 28th February.*

DAVID WESLEY CLARK, of the Village of Pontypool, in the County of Durham, Esquire, M.D., to be an Associate Coroner in and for the United Counties of Northumberland and Durham.—*Gazette, 28th February.*

CAMERON W. ELMORE, of the Village of Beamsville, in the County of Lincoln, Esquire, M.D., to be an Associate Coroner in and for the said County of Lincoln.—*Gazette, 28th March.*

ROBERT WALKER LEADER, Wheatley P.O., in the County of Essex, Esquire, M.B., to be an Associate Coroner in and for the said County of Essex.—*Gazette, 28th March.*

ROBERT WALKER LEADER, Wheatley P.O., in the County of Essex, Esquire, M.D., to be an Associate Coroner in and for the County of Kent.—*Gazette, 28th March.*

WILLIAM HENRY BUTT, of the Town of Timmins, in the District of Sudbury, Esquire, M.D., to be an Associate Coroner in and for the said District of Sudbury.—*Gazette, 4th April.*

THOMAS LOVELL MCRITCHIE, of the City of Chatham, in the County of Kent, Esquire, M.D., to be an Associate Coroner in and for the said County of Kent.—*Gazette, 18th April.*

GEORGE WILLIAM RACEY, of the Town of Parkhill, in the County of Middlesex, Esquire, M.B., to be an Associate Coroner in and for the said County of Middlesex.—*Gazette, 18th April.*

LEONARD FOSTER JAMIESON, of Loring P.O., in the District of Parry Sound, Esquire, M.D., to be an Associate Coroner in and for the said District of Parry Sound.—*Gazette, 25th April.*

ALEXANDER ROSS ALGUIRE, of the Town of Cornwall, in the County of Stormont, Esquire, M.D., to be an Associate Coroner in and for the United Counties of Stormont, Dundas, and Glengarry.—*Gazette, 2nd May.*

ALFRED ALEXANDER THOMPSON, of the Village of Ridgeway, in the County of Welland, Esquire, M.D., to be an Associate Coroner in and for the said County of Welland.—*Gazette, 16th May.*

J. P. S. CATHCART, of the Township of Sombra, Port Lambton, P.O., in the County of Lambton, Esquire, M.D., to be an Associate Coroner in and for the said County of Lambton.—*Gazette, 16th May.*

Anson Levi Raymond, of the Town of Alexandria, in the County of Glengarry, Esquire, M.D., to be an Associate Coroner in and for the United Counties of Stormont, Dundas and Glengarry.—*Gazette, 16th May.*

W. B. Sproule, of the Town of Thessalon, in the District of Algoma, Esq., M.D., to be an Associate Coroner in and for the said District of Algoma.—*Gazette, 16th May.*

James Alexander Simpson, of the City of Hamilton, in the County of Wentworth, Esquire, M.D., to be an Associate Coroner in and for the County of Wentworth.—*Gazette, 23rd May.*

William George Hutchison, of the Town of Hespeler, in the County of Waterloo, Esquire, M.D., to be an Associate Coroner in and for the said County of Waterloo.—*Gazette, 23rd May.*

Herman Frederick Sproule (Mount Dennis P.O.), in the County of York, Esquire, M.D., to be an Associate Coroner in and for the said County of York.—*Gazette, 23rd May.*

John Vincent Brandon, Sioux Lookout P.O., in the District of Kenora, Esquire, M.D., to be an Associate Coroner in and for the District of Thunder Bay.—*Gazette, 20th June.*

Robert Walter Tisdale, of the Village of Delhi, in the County of Norfolk, Esquire, M.D., to be Associate Coroner in and for the said County of Norfolk.—*Gazette, 11th July.*

Julian S. Boyd, of the Town of Simcoe, in the County of Norfolk, Esquire, M.D., to be an Associate Coroner in and for the said County of Norfolk.—*Gazette, 8th August.*

Alfred Seeley Wade, of the Town of Renfrew, in the County of Renfrew, Esquire, M.D.C.M., to be an Associate Coroner in and for the said County of Renfrew.—*Gazette, 8th August.*

William Scott Dakin, of the Town of Galt, in the County of Waterloo, Esquire, M.A., M.B., to be an Associate Coroner in and for the said County of Waterloo.—*Gazette, 5th September.*

John Harford Stead, of the Town of Oakville, in the County of Halton, Esquire, M.A., M.D.C.M., to be an Associate Coroner in and for the County of Halton.—*Gazette, 12th September.*

John Herbert Oldham, of the Village of Yarker, in the County of Lennox and Addington, Esquire, M.D.C.M., to be an Associate Coroner in and for the said County of Lennox and Addington.—*Gazette, 12th September.*

John Duncan McPhee, of Fort McNichol, in the County of Simcoe, Esquire, M.D., to be an Associate Coroner in and for the County of Simcoe.—*Gazette, 12th September.*

James Joseph McCann, of the Town of Renfrew, in the County of Renfrew, Esquire, M.D., to be an Associate Coroner in and for the said County of Renfrew.—*Gazette, 12th September.*

John Richard Mencke, of the Village of Bridgeburg, in the County of Welland, Esquire, M.D., to be an Associate Coroner in and for the said County of Welland.—*Gazette, 19th September.*

James Patterson Franklin Williams, of the Town of Dresden, in the County of Kent, Esquire, M.D., to be an Associate Coroner in and for the said County of Kent.—*Gazette, 17th October.*

RALPH ARTHUR WILLIAMS, of the Town of Ingersoll, in the County of Oxford, Esquire, M.D., to be an Associate Coroner in and for the County of Oxford. —*Gazette, 24th October.*

GEORGE HAMILTON GARDINER, of the City of Toronto, in the County of York, Esquire, M.D., to be an Associate Coroner in and for the said County of York.—*Gazette, 24th October.*

OSLER MONK GROVES, of the Township of Huntley (Carp. P.O.), in the County of Carleton, Esquire, to be an Associate Coroner in and for the said County of Carleton.—*Gazette, 28th November.*

JOHN DEL. CAMPBELL, Lansdowne P.O., in the United Counties of Leeds and Grenville, Esquire, M.D., to be an Associate Coroner in and for the said United Counties of Leeds and Grenville.—*Gazette, 5th December.*

WILLIAM FRANCIS PLEWES, of the City of Toronto (1265 Gerrard St.), in the County of York, Esquire, M.D., to be an Associate Coroner in and for the said City of Toronto.—*Gazette, 5th December.*

THOMAS GEDDES WILSON, of Moorefield P.O., in the County of Wellington, Esquire, M.D., to be an Associate Coroner in and for the said County of Wellingon. —*Gazette, 19th December.*

EDWARD GLADSTONE VERNON, of the Town of Cochrane, in the District of Temiskaming, Esquire, M.D., to be an Associate Coroner in and for the said District of Temiskaming.—*Gazette, 19th December.*

ANNUAL REPORT

OF THE

Inspector of Registry Offices

FOR THE

PROVINCE OF ONTARIO

1914

PRINTED BY ORDER OF
THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty
1915.

Printed by
WILLIAM BRIGGS
Corner Queen and John Streets
TORONTO

To His Honour, JOHN STRATHEARN HENDRIE, C.V.O., a Lieutenant-Colonel in the Militia of Canada, etc., etc., etc.

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

The undersigned begs respectfully to present to Your Honour the annual report of the Inspector of Registry Offices for the year 1914.

I. B. LUCAS,

Attorney-General.

Toronto, March 23rd, 1915.

REPORT

OF THE

INSPECTOR OF REGISTRY OFFICES

FOR THE YEAR 1914

GUELPH, ONT., 20th March, 1915.

TO THE HONOURABLE I. B. LUCAS, K.C.,

Attorney-General of the Province of Ontario.

SIR,—I respectfully present my report as Inspector of Registry Offices for the year 1914.

The Registrars have generally carried out in practice the recommendations which have from time to time been made verbally and by my reports for the more perfect entry of instruments in the Abstract Indexes and other books, and fuller compliance with the provisions of the Registry Act. There have been no complaints against Registrars which have involved any serious dereliction of duty or negligence on their part. Of course differences have as heretofore arisen between members of the legal profession and conveyancers on the one hand, and Registrars on the other, touching not only questions of fees but upon other points fairly open to differences of opinion and connected with abstracts of title and the like and with the registration of instruments, especially the registration of subdivision plans and discharges of mortgage and alleged imperfect descriptions of lands in instruments tendered for registration. These differences have given rise to the usual number of references to me. I append hereto notes of such of my decisions and opinions as appear to me to involve new questions or which it is desirable to have published for the information of Registrars and others.

The systems of heating and of ventilation of vaults in some of the Registry Offices are still antiquated and insufficient. There is also a serious lack of accommodation for the Registrar and his staff and for the transaction of business in several of the offices. While there has been a great change for the better in many offices not only in the heating and ventilation, but in the substitution of improved metal fittings for those of wood in vaults, there remains in respect to several of the offices much room for improvement. I respectfully recommend for the consideration of the Government and Legislature some amendment to the existing law for the better and more prompt observance by municipalities of the requirements of the Registry Act with regard to the heating and ventilation of Registry Offices, especially of the vaults and also with respect to providing sufficient room for the performance of their work by Registrars and their staff and also for the convenience of the public in connection with the transaction of business in Registry Offices.

I have had brought to my attention a resolution passed at the annual meeting of the Association of Ontario Land Surveyors with reference to the fixing of an absolute governing line both on the ground and plans of subdivisions of lands for registration from which all lines are to be ascertained. The resolution was as follows:

"That in the opinion of this Committee every angle in the exterior boundary of a subdivision plan of an original farm lot or part of an original farm lot, or of any subdivision plan laying out a new street, should be monumented and that all bearings on such plans should be calculated from one course in the said boundary to be designated on the plan as the governing line, and that the course of such governing line should be determined by astronomic observation or other satisfactory method. Further, that one monument should be planted at each street intersection shown on any such plan. That the monuments referred to above should be composed of:

(*a*) Stone or reinforced concrete 4 inches square at the top, 8 inches square at the base and 4 feet 6 inches in length.

(*b*) Of iron bar 1 inch square and 5 feet long."

I take it that this proposal is found by the Association, as the result of the experience of its various members, to be expedient in connection with subsequent surveys, etc., of subdivision lots and of highways laid out on subdivision plans, and while I incline to recommend the adoption of the views of the Association I hesitate to do so because their adoption may involve considerable additional expense to persons who desire to subdivide their property by registered plan. In the event, however, of the views of the Land Surveyors' Association being adopted, it will, I think, be advisable to make it clear that the fixing of the governing lines and the planting of the monuments shall not be binding upon persons other than the persons who register the plans of subdivision or those claiming under them.

Details of the work done and business transacted in the various Registry Offices during the past year will be found in the tabulated statement appended to this report.

I have the honour to be, Sir,

Your obedient servant,

DON. GUTHRIE,

Inspector of Registry Offices.

DECISIONS BY DONALD GUTHRIE, K.C., INSPECTOR OF REGISTRY OFFICES.

OBSERVATIONS RE PLAN INDEX CONTAINING CERTAIN PARTICULARS OF ALL PLANS IN THE REGISTRY OFFICE. REGISTRATION OF COPIES OF PLAN. PLAN INDEX BOOK.

Questions have come before me for my opinion in connection with requests made to the Acting Registrar of the County of X by Mr. A. A. M., Land Surveyor, for the preparation of a Plan Index containing certain particulars of all plans in the Registry Office; and for Blue Prints of registered plans, 84, 86, 88, 120 and 289. I am of opinion as follows:

1. Particulars certified can be given of each plan by separate certificate equivalent to an abstract of the Plan containing the particulars required. There is no provision for any person requiring or having furnished to him by one certificate abstracted particulars of all plans registered in the Registry Office.

2. Copies of Plan certified by the Registrar can be furnished under section 22 (1) and section 44 of the Registry Act. There is no reference to Blue Prints and I do not think the Registrar is bound to supply blue prints of plans.

3. A personal search may be made at the Registry Office of the book known as the Plan Index Book kept under section 81, Registry Act, and of course of any registered instrument including any registered plan.

A Registrar is not entitled to an extra fee for certificate to an Abstract.

A difference exists between Mr. A., Solicitor, and the Registrar of the County of X, which has been referred to me. The simple point is as to whether or not the Registrar is entitled in connection with the fees for an abstract, to a fee for the Certificate on the Abstract. The Registrar thinks that under clause "G" of section 92 of Registry Act he is entitled in addition to the ordinary charges for the Abstract to a fee for a Certificate. The Solicitor disputes the claim of the Registrar to an extra fee for the certificate.

Under clause "F" of section 92 the fee for an Abstract of Title of any specified parcel *certified* by the Registrar shall be 25 cents where the Abstract does not exceed 100 words, etc. That fee includes the Certificate. Section 19, subsection 2, provides that every Abstract furnished by a Registrar shall be commenced and certified to in the following words, etc. The certificate is part of the Abstract and it is not a Registrar's Abstract under the Registry Act without the Certificate.

I decide this dispute, therefore, in favor of the contention of the Solicitor.

AFFIDAVITS OF EXECUTION OF A DISCHARGE OF MORTGAGE EXECUTED UNDER POWER OF ATTORNEY ARE SUFFICIENT IF APPARENTLY ACTUALLY TRUE IN SUBSTANCE AND IN FACT.

A matter has come before me for my opinion in connection with a difference between Messrs. H & H., Solicitors, and the Registrar of X. The solicitors desire to register a Certificate of Discharge of Mortgage, made by one P. M. to M. M. B. F. and E. H. The Discharge is executed in the following manner:

"M. M."

per B. F.

E. H. D. H., her attorneys.

Then underneath these signatures are the following:

"B. F."

"E. H. D. H."

The power of Attorney under which B. F. and Mr. H. executed the Discharge has been duly registered.

The affidavits of execution state as follows:

That the certificate was executed by Edward D. H. H., one of the parties thereto for himself and as attorney for M. M., another of the said parties. The second clause of the affidavit is that the instrument was executed by the said party at the City of P. The third clause is that the deponent knows the said party. I take it that that means the deponent knows Mr. H. and that Mr. H. is referred to as the party who executed the instrument.

The other affidavit of execution states that the deponent saw the instrument signed by B. F., one of the parties thereto for herself and as attorney for M. M., another of the parties thereto. Then clauses two and three are substantially the same as those in the other affidavit and are to the effect that the instrument was executed by the said party and that the deponent knows the said party. I think, evidently this refers to B. F.

The Registrar objects to the affidavits. He thinks they do not state the Discharge of Mortgage was executed by M. M. They simply stated that it was executed by Mr. H. and B. F., attorneys for M. M., etc.

The Registrar takes the ground that a contract signed in the way alleged in the affidavit would not, he thinks, be binding in law upon M. M. He considers the authorities have gone so far as to say that the words "Attorney for M. M." would simply be descriptive of the person signing the document and that the same style of phraseology should be used in an affidavit of execution as is necessary to be used when one is executing a document.

The views of the solicitors are expressed as follows:

"We contend that where a document is executed by an Attorney that the witness cannot swear that he saw it executed by the person who gives the Power of Attorney, for that is not the fact. He saw it executed by the Attorney and if the Power of Attorney has been registered, as in this case, that is all the Registrar can demand. This discharge is signed in the way the Registrar stated that it should be signed. Then again the witness cannot, in nearly all instances, where a document is executed under Power of Attorney, swear that he knows the person who gave the power: he knows the attorney, but may never have heard of or seen the persons who gave the Power."

The Registrar admits, and the fact is, that the Discharge has been duly executed in the form in which it should be executed. The Power of Attorney has been duly proved for registration and registered. The only question is as to the sufficiency of the affidavits. The affidavits are apparently actually true in substance and in fact: and it has to be observed that there is nothing in the Act or in the form of affidavit given in the Act to show how the execution by an Attorney should be proved. Are not the affidavits in substantial compliance with the Act, having regard to the facts? In this case the Attorneys are themselves parties to the Instrument.

Under all the circumstances I am of opinion the affidavits are sufficient. I therefore recommend that the Discharge be registered upon these affidavits.

FEE FOR REGISTRATION OF AN INSTRUMENT OF DISCHARGE WHEREBY LANDS ARE AFFECTED, BUT BY A PERSON WHO IS NOT MORTGAGEE. OBSERVATIONS RE SECTION 69, REGISTRY ACT, ALSO AS TO NATURE OF AN EQUITABLE MORTGAGE.

A novel point is presented for my consideration upon the following facts: O. R. gave a mortgage to his father A. R. as mortgagee upon certain lands in the registry division of the County of R. That mortgage was registered. It was given to secure the maintenance and support of the father and the payment of certain moneys to the sisters of the mortgagor. The sisters were not, however, parties to the mortgage as mortgagees or otherwise. One of these sisters was L. R. It appears that the sum of money agreed by the Mortgagor to be paid to her under the mortgage has now been paid, and what purports to be a certificate of Discharge of the Mortgage so far as regards her claim and executed by her under seal is presented for registration. Mr. B., the solicitor, who has tendered the instrument for registration contends that it should be registered for the ordinary fee of fifty cents as for a certificate of Discharge, because he says he considers L. R. is an equitable mortgagee under the mortgage, and therefore a discharge by her so far as her claim is concerned may be made by simple certificate under the Statute. A copy of the Certificate or Discharge referred to has been sent to me. In the form of Discharge there is an omission from Form 10, Registry Act, that is or may be material. It described the mortgage as made by O. W. R. but omits to say to whom the mortgage was made, thereby leaving out one requirement of Form 10. The mortgage is otherwise correctly described. The instrument goes on to say that "such mortgage has not been assigned as to my claim secured thereby" and at the end of it says that "such mortgage is therefore discharged as to my said claim."

Where the Discharge of Mortgage is by certificate under the Act it should substantially follow Form 10 of the Registry Act. Here it does not do so in the respects to which I have referred. Then again where the Discharge of Mortgage is by certificate the certificate is, according to the Act, section 62, to be executed by the Mortgagee, his executors, administrators or assigns. A. R. is the mortgagee and he has not executed the document. L. R. is not his assignee because no assignment has been made to her. Mr. B. answers this by saying that L. R. is an equitable mortgagee. But is that contention a sound one? In cases of a legal mortgage the legal estate is vested in the Mortgagee together with the right of possession, though the mortgage contains a covenant for quiet enjoyment until after default. Upon default the Mortgagee is entitled to foreclose or sell. The Mortgagor is entitled to redeem. These are incidents of every mortgage. An equitable mortgage is a contract operating as a security but which for want of a transfer of legal estate can only be enforced under the equitable jurisdiction of the Court, which carries it into effect either by giving the creditor immediately the appropriate remedies or by compelling the debtor to execute a security in accordance with the contract. It does not appear to me that this is an equitable mortgage in favour of L. R. There is for one thing no contract with her to give her security. It was a legal mortgage in favour of A. R. L. R.'s claim is in the nature of a charge on the land created in her favor, not by a mortgage to her, nor by a contract with her but by a mortgage to her father. In the absence of express provision in the statute permitting such charge to be discharged by certificate I do not think the Release here should be registered for

the fee of fifty cents. The certificate or discharge under seal here, if registered, must, I think, be considered to be eligible for registration not as a certificate of discharge under section 62, but under the general words of the Interpretation clause of the Registry Act, section 2, clause "D" as an instrument whereby lands are affected. I think the Registrar's fee should be as for the registration of an ordinary instrument.

I may further refer to section 69, Registry Act. Express provision is there made for the discharge by certificate, form 12, of certain classes of instruments which create charges on lands, but which are not mortgages. But section 69 does not apply to the instrument now in question.

PROBATE OF WILL CANNOT BE REGISTERED IN THE EASTERN DIVISION OF TORONTO UNLESS IT IS ACCOMPANIED BY A STATUTORY DECLARATION DESCRIBING THE LANDS, ETC., IN ACCORDANCE WITH S. 34 OF THE REGISTRY ACT.

Messrs. M. and B., Solicitors, have stated that they tendered *re* the Registrar of T. the original Letters Probate of R. J. M.'s Will, together with a copy thereof to which was attached an affidavit verifying the copy. They said that the Registrar declined to place the Will on record unless they furnished him with an affidavit or declaration setting forth the description of the property affected. They refused to do that. They contended that under section 56 of the Registry Act they are entitled to have this Will registered in the Registry Office of the Eastern Division, Toronto.

The Registrar has replied that there are no lands sufficiently described in the Will to enable the Registrar of T. to record the Will, because without a description of the lands affected it can only be registered in the General Register and he points out that the Registrar of T., by section 23, subsection 4 of the Registry Act, is excepted from keeping a General Register. He also refers to section 7 of that Act which provides that in the case of the City of T. the instruments mentioned in subsection 8 of section 23 shall be registered in the Registry Division of W. T. Subsection 8 of section 23 provides that the General Register shall be used for the recording of Wills, etc., in which there is a general devise or power affecting lands without local description. The Registrar also refers to section 34, subsection 1, Registry Act, which enacts that instruments affecting lands without local description may be registered providing there is attached a Statutory Declaration, setting forth to the effect that the instrument affects lands within the Registry Division and describing the lands. The Registrar adds: "This is the declaration which was asked to be furnished and is mentioned in the letter sent you by Messrs. M. & B." The latter subsection is the only clause permitting the Registrar of E. T. to register a Will and then only when accompanied by a declaration as required thereby.

I agree in substance with the construction of the Act contended for by the Registrar of E. T. I think, therefore, that the Probate of the Will cannot be registered in the Eastern Division of T. unless it is accompanied by a Statutory Declaration describing the lands, etc., in accordance with section 34 of the Act.

In certain cases cestuis que trusts, their lessees, and the mortgagees under the latter should sign Plan for registration—Interpretation of word "land" and "owners"—Observations.

Differences have arisen between G. A. R., Solicitor, and the Registrar of X, touching a plant of part of Lot numbers 27 and 28, Concession 3, and of Lot 2, Range 2, in the Township of O. The solicitor states that he tendered the plan for registration on behalf of the Incorporated Synod of the Diocese of Toronto. The owners' certificate on the plan is executed under the corporate seal of the Synod and also under the signature of the Bishop of T. as President of the Synod. The Plan appears to be duly signed by an Ontario Land Surveyor and the Council of the Township of O. has approved and consented to the filing of the plan. The difference betwen the Solicitor and the Registrar arises in connection with the fact that the Incumbent and Church Warden of St. T. Church, had made leases of certain parts of the property proposed to be subdivided by the plan, and the Lessees had in some cases made mortgages of their leasehold interests. These leases and mortgages are registered, also several assignments of the leases. In several cases these leases are for a period of 99 years, some for 21 years and renewable for terms of 21 years. These leases were made by the Incumbent and Church Wardens of the Parish and it is said they were not made with the assent of the Synod. The lessees having been content to take their leases from the Incumbents and Church Wardens who are the beneficiaries, they being entitled to the rents and profits of the lands for the support of the Incumbent of the S. B. Church.

The Registrar objects to the plan because he thinks it ought to be signed by the Church Wardens and Incumbent. Doubtless that objection can, if necessary be readily overcome by having them execute the plan.

He also objects to the plan because he considers the lessees and mortgagees of the leases should consent to the registration of the plan.

The solicitor takes the ground that he is registering the plan on behalf of the Synod and that the Synod is owner in fee. The Synod he says has granted no mortgages or any conveyances of the land. Under the Statutes from time to time passed the Synod holds all the lands that formerly belonged to the Church Society. He does not think that the leaseholders from the Incumbent and Church Wardens are "Owners" within the meaning of subsection 16 of section 80 of the Registry Act, and he submits, that the mortgagees under the lessees have no higher rights than the lessees. He further thinks that the leases, not being from the Synod, but being merely from the cestui que trusts, cannot be considered by the Registrar as standing in the way of the registration of the plan by the tenants in fee.

I infer from the abstract which the Registrar has sent me that these leases are what are called building leases, the lessees paying ground rents and erecting buildings on the lots leased. The buildings are used for summer cottages. The assignments of leases which are recorded shew considerations for the assignments ranging from $450.00 up to $1,425.00. There seem to be five different assignments. Then the mortgages of leasehold interests still undischarged, are one to a Company for $600.00 and another to another Mortgagee for $500.00 all tending to show that subject to the ground rents the lessees have acted as if they were, and have been dealt with and treated as, virtual proprietors of the leasehold premises.

On referring to the interpretation clause of the Registry Act, section 2, subsection 3, of the word "land" in the Act has to be interpreted to include lands, tenements, hereditament and appurtenances and any estate or interest therein.

Subsection 16 of section 80 of the Registry Act enacts that the Registrar shall not register a plan of the subdivision of land unless the person by whom or on whose behalf the same is tendered for registration, appears on the Registry books to be the owner of the land, nor unless the consent in writing of all persons who appear by the registry books to be mortgagees of the land is endorsed on the plan, etc.

I am of opinion as follows:

Reading clause "E" of the Interpretation clause and subsection 16 of section 80 together I think that the word "land" in subsection 16 includes such leasehold estates or interests as were acquired by the lessees and their assigns under the leases registered and above referred to, and therefore the title of the lessors is to be deemed to be sufficient for the purpose of registration of the plan. It appears to me that the leaseholders and their assigns and the mortgagees under them are to be deemed to be owners and mortgagees within the meaning of subsection 16. What would be the case with respect to a short term lease which had been registered I do not here intend to say. I will deal with that matter when it arises but it appears to me the leases in this case are evidently of a permanent character, and appear to confer such rights and interest in the lands as are of a proprietary nature, and are instruments in connection with the registration of the plan, which the Registrar cannot disregard. The lessees and their assigns in this particular case seem to me, to be as much entitled as are tenants in fee, to the protection intended to be afforded by subsection 16 against the registration of unsanctioned plans.

I am further of opinion that in this case the Registry books sufficiently show that the cestui que trusts held the beneficial estate or interest, in the land and that the Synod are bare trustees for the lessors. I think the word "land" as interpreted by subsection "e" includes an interest in the land such as that to which the beneficiaries are entitled; and that the leases made by the beneficiaries even if they have not been formally sanctioned by the Synod should for the purposes now under consideration, be treated as apparently valid leases. I have to observe as I have done in other references to me under subsection 16, that the registration of the plan will not affect the actual title of any party who may claim any titile to or interest in the land proposed to be subdivided by the plan.

My conclusion therefore is not only that the cestui que trusts should sign the plan but that it should also be signed by their lessees and the mortgagees under the latter, as under all the circumstances I think it sufficiently appears from the Registry books that both the cestui que trusts and their lessees have such estates or interests in the lands as to be deemed to be "owners" within the intent and meaning of subsection 16, and for purposes connected with the registration of the plan.

DESCRIPTION OF PROPERTY—CHARGE FOR LETTER AS A CERTIFICATE. REGISTRAR CANNOT CHARGE FOR ORDINARY LETTERS.

Messrs. B. & C., Solicitors, have requested me to consider some differences which have arisen between themselves and the Registrar of the County of S. The matters are as follows:

1. The Solicitors sent to the Registrar for registration a mortgage upon Lot 17 in the 7th Concession of the Township of O., in which the land was described correctly so far as the Township Lot was concerned, but the description ended by saying, "saving and excepting thereout 30 acres part of the north-east quarter of the Lot at one time owned by one J. B., and also one square acre on the north-east angle of the said Lot at one time owned by C. R." The Registrar by letter dated 24th July returned the Mortgage to the Solicitors, stating that the description of the land did not comply with the Registry Act, in that the 30 acres excepted were not definitely located and the one acre on the north-east corner was not a square acre. He enclosed with this letter an unsigned continuation of the Abstract which he stated described more fully the two parcels excepted from the mortgage. The solicitors then amended the description in the mortgage so as to make the description comply with the Registrar's suggestion or request. In the amended mortgage the parcel of thirty acres was described as part of the north-east quarter of the Lot more fully described in the Deed from J. B. to W. M. dated 2nd September, 1902, registered 16th September, 1902, as Number 10236, also one square acre on the north-east quarter of said lot more fully described in the Deed from C. R. et al to S. J. R. dated 23rd August, 1902, registered 13th April, 1908, as No. 11492.

I think the description contained in the mortgage as first sent for registration was open to objection. The amended description is not open to objection. The exceptions in the original mortgage were described as lands at one time owned by J. B. and C. R. A surveyor could not be expected to determine questions of ownership. These questions may involve investigation of registered titles or may depend upon unregistered deeds or titles.

2. The solicitors next called my attention to a charge which the Registrar made against them of fifty cents for two certificates, twenty-five cents for each certificate. The Registrar founds his claim for these certificates upon two letters he wrote to the solicitors and which he considers were certificates, or equivalent thereto, one dated 24th July and the other dated 27th July. The first letter returned the mortgage and pointed out the objections to the descriptions of the thirty and one acres. He also stated in that letter that he enclosed an unsigned continuation of the abstract "which described more fully the two parcels excepted from the mortgage." While there was no request on the part of the solicitors for a description of the two excepted parcels they very properly adopted these descriptions as furnished by the Registrar, and amended their mortgage. I think the first letter is equivalent to a certified description of the excepted two parcels whereby the solicitors were enabled to properly amend their mortgage and make the description comply with the Registry Act. I allow, therefore, twenty-five cents for that letter, treating it as equivalent to a certificate accepted and adopted by the solicitors. The other letter, for which the Registrar charges twenty-five cents is dated 27th July and refers the solicitors to certain sections of the Registry Act and to certain pages in my Report for 1911. The Registrar wrote this letter of 27th July to the solicitors in answer to one from them of 25th July in which they state as follows: "We would be obliged if you would refer us to the section

of the Registry Act requiring a better description than what was in this mortgage originally." The Registrar furnished the information thus required by writing the letter of 27th July, referring the solicitors to certain sections of the Registry Act and to certain pages in my Report as above mentioned. The information thus furnished was not information obtained by searches of registered instruments or of the Registry Books.

Some observations were made by the solicitors in a letter to me to the effect that it is the first time they have been called upon to pay a Registrar for letters, and although the charge is trifling they wish a ruling upon the subject, as a matter of principle, stated. The Registrar in justification of his charge that he had written many conveyancers regarding errors, etc., in documents without receiving any remuneration for his letters and trouble: and that recently his attention was called to a fee for certificate for information furnished by letter, and he began making a charge of twenty-five cents. He says while in several instances he has been asked for the authority for the charge in no case has payment been refused except in the present instance.

While there is a good deal to be said in favour of the Act being amended so as to give the Registrar some charge for necessary letters, still where the charge is objected to as it is here, I must rule as the Act now stands, that I do not consider the letter of 27th of July can be charged for. I do not think it can properly be called a certificate for which, under the Act, the Registrar is entitled to make a charge.

I allow twenty-five cents for the first letter as for a certificate. I do not allow the twenty-five cents charged for the second letter.

FEES FOR SEARCHES AND FOR ABSTRACT WHERE SAME MADE BY SOLICITOR.

Messrs. C. and C., solicitors, complain of charges made by the Deputy Registrar in connection with a search made by one of the members of the firm, of Lot 11, in the Sixth Concession of the Township of X. The charges made by the Deputy Registrar are as follows:—

4 references and search	$ .25
50 references and search, at 5c.	2.50
3 references and search	.20
Copying of 13 folios	.65
Producing five originals (mortgages not copied)	.50
	$3.10

What the solicitors consider to be the correct charges are as follows:

4 references and search	$ .25
8 additional references	.40
Copying mortgages not copied as above..13 folios	.65
Producing 5 originals as above	.50
	$1.80

I understand the facts are that in the Abstract Index under the lot referred to there are entered 57 instruments. The solicitor examined altogether 17 instruments, five of which were orignals and the other twelve were not originals but copies contained in the Registry Books.

The Deputy Registrar says that she did not consider that the solicitor's work was an ordinary search, but that what he did was to make a full abstract of title to the lot. She mentions that the professional men of C. have never objected to paying for a search of each entry on a lot "when they have been allowed to make an abstract, as the solicitor in this case," and she claims that the solicitor in fact made an abstract, not a search, and she charged accordingly.

At first I understood that the Deputy Registrar based her claim partly at least on the fact that, according to her, the solicitor in making the searches had been in the office not only from nearly 11 o'clock until 4 o'clock, but that she, in order to enable him to complete the search, remained in the office for about one hour after office hours. However, from her later letter to me, which forms part of the correspondence, the Deputy Registrar does not rest her claim upon that ground.

The fees for searching in such a case are regulated by clause "C" of Section 92 of the Registry Act, and under that clause the word "reference" means a search of a copy of an instrument in the register.

The search of the entries in the Abstract Index making extracts from or copies of such entries are not references, nor are they to be paid for as references. A person searching the title may for various reasons not desire to look further than the Abstract Index with respect to many entries therein. For instance, he may have in his own possession some of the instruments entered in the Index, or he may be satisfied that some of the instruments entered do not affect the part of the

lot the title to which he is searching, or others of the entries may refer to mortgages which appear to have been discharged and he may be satisfied from the entries in the Index, that the mortgages have been duly discharged. He is chargeable, therefore, in respect of "references" only for the number over four of references he makes to copies of instruments in the Registers, not necessarily with the total number of entries he finds and examines in the Abstract Index.

The Deputy Registrar's view is that what the solicitor did in this case was to make an "Abstract" of the title, but the Act permits a search of the Abstract Index by a solicitor, and the reference to instruments, either copies or originals, and the making of extracts, etc. From what is permitted no doubt an Abstract of Title is made up. In many of the Registry Offices, especially the larger offices, that is generally the way in which Abstracts of Title are prepared. The Registrar is allowed fees for what he does, the fees may not amount to as much as if he himself prepared the Abstract, but then he is not under the same responsibility as he would be for an abstract prepared and certified by him.

I have no doubt the Deputy Registrar, in making the charges she did, acted in good faith and considered the charges were not only proper, but under the circumstances were reasonable.

She refers to my power under Section 93 of the Registry Act to allow a reasonable fee for certain services in cases not provided for; but I do not think that section applies in the present case.

I allow the fees at $1.80.

DESCRIPTION REFERRING TO POSTS MAY BE SUFFICIENT FOR REGISTRATION PURPOSES. OBSERVATIONS.

A question in difference has arisen between the Registrar of X and Mr. R., solicitor.

The question is as to the sufficiency of the description of land contained in a deed which has been tendered for registration. The description in the deed is as follows:—

All and singular that certain parcel or tract of land and premises situate, lying and being in the Township of G., in the county of Y., and being composed of part of Lot 24, in the Eighth Concession of the said Township of G., and more particularly described as follows:

Commencing at a point on the shore of Lake Simcoe where a post has been planted, which said point is one hundred and thirty-five feet, measured westerly from an elm tree on the shore of Lake Simcoe, at or near the point where the line between Lots Number Twenty-four and Twenty-five, in the Eighth Concession of the said Township of G., intersects the shore of Lake Simcoe, (1) thence southerly ninety feet to a post planted at the top of the bank of the shore of Lake Simcoe, (2) thence southerly on a line three hundred and seventy feet to a post; (3) thence westerly on a line parallel with the southerly limit of said Lot Twenty-four, sixty-seven feet six inches, more or less, to a post; (4) thence northerly on a line three hundred and thirty feet to a post planted at the top of the bank of the shore of Lake Simcoe; (5) thence northerly one hundred feet to a post planted on the shore of Lake Simcoe, at high water mark; (6) thence easterly along the shore of Lake Simcoe, sixty-five feet to the place of beginning.

The Registrar's position is that the mere planting of posts is not sufficient unless the position of the posts can be positively ascertained. The solicitor thinks the description sufficient because permanent posts had been planted as stated in the description, and while the courses are not given, yet the directions are indicated from post to post.

What the Registry Act requires in substance is that the description must be such a local or general description of the land as will be sufficient to enable the same to be traced or ascertained by a surveyor.

In other references to me touching descriptions I have given opinions that where a description referred to a street it would be sufficient, although no plan was registered showing such a street, also where a description referred to an existing building, in one case a temperance hall; also where it referred to a lot as bounded by a railway right-of-way, and similar cases. The principle I have gone on, being that we must assume in order to give practical effect to the Act, that there did in fact exist the street etc., mentioned in the description and that a surveyor going upon the ground could find such street, etc., I have held, however, that where a description merely said that a line extended to the lands owned by A. B. it would be insufficient, as it would involve the investigation of a title by a surveyor, and the title might be an unregistered one or some title that a surveyor was incompetent to investigate. In the present case I think the Registrar should assume that there are posts planted as stated in the description in the deed, so that a surveyor going upon the ground would be able to trace or ascertain the lands conveyed. I agree with the Registrar that it would be better if the courses of at least two of the different lines were given, but I cannot say it is necessary they should be given. In all probability a surveyor would have very little difficulty in

tracing or ascertaining the boundaries of the parcel conveyed by this deed by means of the posts said to have been planted. We must do our best to facilitate the transaction of business in connection with the registration of deeds in view of the circumstances of the country and the rough and ready way in which such descriptions are sometimes prepared; and when they appear to be reasonably, though not scientifically sufficient.

I therefore think the Registrar will be justified in accepting this deed for registratiion with the description it contains.

COURSE TO BE PURSUED WITH REGARD TO THE REGISTRATION BY STATUTORY DECLARATION OR BY AFFIDAVIT IN THE SEPARATE REGISTRY BOOKS OF A WILL WHICH HAD BEEN REGISTERED IN THE GENERAL REGISTER.

Questions have arisen for my opinion regarding the registration by statutory declaration or by affidavit in the separate Registry Books of a will which had been registered in the General Register. The matter has been referred to me by the Registrar of H., and I have had submitted to me an expression of the views of the solicitor concerned.

The facts which have given rise to the reference are as follows: The probate of the will of E. S. was registered in the General Register. Afterwards the solicitor wished to have it registered against particular lands, and for that purpose he furnished for registration an affidavit, Form 15, Registry Act, describing the particular lands. He also sent the original Probate to the Registrar with this affidavit, but did not forward a copy of the Probate.

By subsections 3 and 4 of section 34, Registry Act, it is provided that where an instrument has been or is recorded in the General Register particulars thereof may be recorded in the separate registry books by the registration of a Statutory Declaration Form 15, and such Declaration shall be recorded in the proper registry books and particulars thereof noted in the Abstract Index and in all other books in the same manner as upon the registration of an instrument which affects lands by local description.

The Solicitor's interpretation of those subsections is that where the instrument has been recorded in the General Register and the Statutory Declaration filed with the Registrar, the Registrar should then record the instrument in the separate Registry Books in the same manner as if an instrument had contained originally the description of the lands mentioned in the Statutory Declaration. I take it he means that the Probate as well as the Statutory Declaration should be recorded in the separate Registry Books. The Solicitor further considers that the Registrar should then endorse on the Probate the certificate of registration of the Probate in the separate Registry books.

The Registrar adopting in this instance the practice of the office before he was appointed Registrar considers that the Statutory Declaration is the instrument which is registered under the subsections referred to, and he could not see his way clear to putting a certificate of registration of the Probate in the separate books on the Probate, he having only registered the Statutory Declaration or affidavit and there having been no copy of the Probate furnished for registration in the separate Registry Books.

I am of opinion that under subsection 3 and 4 the instrument which is registered is the Statutory Declaration, not the Probate. By means of the registration of the Statutory Declaration particulars of the prior registration of the will in the General Register can be recorded in the separate registry books. It is the statutory declaration which is recorded in the separate registry books, and particulars of it are noted in the Abstract Index and in all other books.

I think it is competent for the Registrar in such a case to give a certificate of registration on a duplicate of the Statutory Declaration if one is furnished, showing the registration thereof under subsections 3 and 4 of section 34 or he may endorse a certificate on the Probate of the Will certifying that a Statutory Declaration has under subsections 3 and 4 of sections 34 been recorded or registered and giving particulars of its registration in the usual way.

Where a will or other instrument has been registered in the General Register, and it is desired to have particulars thereof entered against certain lands by local description, the Legislature deemed it sufficient merely to require the registration of a short Statutory Declaration; then, if further information as to the contents of the instrument registered in the General Register are required by persons investigating the title reference may be had to that book or to the original instrument.

OPINIONS BY DONALD GUTHRIE, K.C., INSPECTOR OF REGISTRY OFFICES.

OBSERVATIONS RE LAW AND COURSE TO BE PURSUED AS TO PLANS OF SUBDIVISION SHOWING AN ALLOWANCE FOR A STREET OR AVENUE LESS THAN 66 FEET IN WIDTH AND WHERE IT MAY BE DOUBTFUL WHETHER SUCH ALLOWANCE IS A PUBLIC HIGHWAY.

To a Registrar:

re B. Ave.

The Municipal Act R. S. O. was amended last Session in regard to the widths of highways, etc. Section 479 was repealed, and a new section, 479, substituted, which provides that no highway shall be laid out in any municipality without the sanction of the Council, and further that no highway less than 66 feet in width, etc., shall be laid out by the Council of the Municipality without the approval of the Municipal Board, or by any owner of land without the approval of the Council and of the Municipal Board.

I do not understand that the new plan you refer to proposes to lay out B. Avenue as a new highway, but proposes to treat B. Avenue as an existing highway.

If the plan is a plan to lay out B. Avenue as a new highway, not treating it as one already existing, then the parties proposing so to lay it out must appear by your registry books to be the owners of the land proposed to be laid out as B. Avenue, and of course the consent of any mortgagee would also be required. If, however, B. Avenue is treated as an existing highway, different considerations would arise.

A highway may exist as a lawful highway without there being any record in the Registry Office to show when or how or by whom it was laid out. It may have become a highway by long use, or by acts of dedication, or by its having been opened by the expenditure of public money, or by its having had statute labor performed on it. In such cases there might be nothing in your office to show the origin or existence of the highway.

Where a strip or piece of land appearing on a plan of subdivision of lots as a street or avenue is claimed to be an existing highway and where, from unregistered plans in his office or from City maps or other like circumstances, and where there is a consent by the Municipal Council recognizing the strip or piece of land as an existing highway, the Registrar is satisfied that the claim by the parties who propose to register the plan to the effect that it is an existing highway is a bona fide claim, then I think the Registrar will be justified for the purpose of receiving the plan of subdivision for registration in treating the strip or piece of land as an existing highway.

As I have said in other cases registration by the Registrar of a plan of subdivision of land does not effect the actual or real title to the property subdivided by the plan, nor will it determine any question as to whether a road or street is or is not a public highway.

CERTIFICATE OF JUDGMENT FOR ALIMONY CANNOT BE REGISTERED IN THE GENERAL REGISTER. OBSERVATIONS.

To a Registrar:

In answer to your letter of 4th June I have to say that in other references to me on a similar point I have expressed opinions to the effect that the certificate of a judgment for alimony cannot be registered in the General Register, according to the present Registry Act; and I think, therefore, that there should be furnished to you a Statutory Declaration describing the lands which the instrument affects as per section 34 of the Registry Act.

I may remark that it is in the interest of the party claiming alimony to have the certificate of judgment properly registered as registration in the General Register might be held to be void. My own opinion is that such registration would not constitute notice to a bona fide purchaser or mortgagee of the lands.

AFFIDAVIT OF EXECUTION OF AN INSTRUMENT MAY BE MADE BEFORE A JUSTICE OF THE PEACE IN ONE OF THE OTHER PROVINCES AS WELL AS IN ONTARIO.

To a Registrar:

I have been of opinion, although the matter is not free from doubt, that under section 23, subsection 1, of the Interpretation Act, R.S.O., 1914, a Justice of the Peace in one of the other Provinces of Canada, having authority or jurisdiction in the place where the oath is administered may administer the oath to a deponent in an affidavit of execution of an instrument for registration purposes. I, therefore, think you may treat as sufficient an affidavit sworn before a Justice of the Peace in Saskatchewan, but you may call attention in the column for remarks in the Abstract Index to the affidavit.

UNDER MUNICIPAL AMENDMENTS ACT, 1914, WHAT CONSENTS OF PUBLIC AUTHORITIES ARE REQUIRED FOR REGISTRATION OF PLANS, LAYING OUT HIGHWAYS.

To the Clerk of the Township of L.

I have your letter of 14th Inst. I have also received the plan or sketch therein referred to, dated S. C. May 11th and signed, F. N. R., Engineer and Surveyor. I return the sketch.

By the Municipal Amendment Act, 1914, section 479 of the Municipal Act (1913) is repealed and so far as the question arising in connection with this proposed plan is concerned, the law now seems to be in this condition:

1. No highway can be laid out in any municipality without the sanction of the Council; that of course means a highway of any width.

2. No highway less than 66 feet in width, with a certain exception which does not apply here, shall be laid out by the Council without the approval of the Municipal Board, or by any owner of land without the approval of the Council and of the Municipal Board.

3. It will be necessary, therefore, for the parties interested to procure not only the approval of the Municipal Council but of the Municipal Board. The full name of the Municipal Board is The Ontario Railway and Municipal Board, Toronto.

In what cases Seal of Notary Public who administers the oath to an Affidavit of Execution made in England is required. Suggestions

To a Registrar:

I return Quit Claim Deed in duplicate G. to B. received with your letter of 23rd Inst. I observe as follows:

1. A corporate seal is not necessary to the Deed because the parties of the First Part do not appear to be a Corporation. I judge that they are an ordinary partnership of commission merchants.

2. The affidavit which appears to have been made before a Notary Public in Manchester, England, has not the notarial seal or official seal of the Notary attached to it. Section 38 clause (j) of the Evidence Act permits the affidavit to be sworn out of Ontario, but where it is sworn before a Notary Public it has to be certified under his hand and official seal. This may be qualified by clause 2 of section 37 of the Registry Act; so that had the Notary stated or certified that he had no official seal, the affidavit might be accepted. I think the affidavit is insufficient, but I have no doubt that if the parties desiring to register the instrument apply to a Judge under section 41, Registry Act, they can, without much trouble, obtain a certificate, form "F" from the Judge and upon that certificate can register the Deed without sending it back to England to have the Notary's seal affixed.

PARTIES TO INSTRUMENTS AND WHO TAKE AFFIDAVITS ARE AT LIBERTY TO WRITE THEIR SIGNATURES IN ANY WAY THEY MAY SEE FIT. EVEN IN AN ILLEGIBLE MANNER.

To a Registrar:

I have to say that I do not think you have the right to return Instruments for correction in cases where you think it is impossible, from the manner in which persons taking affidavits write their names, to make out their signatures because, you say many of the signatures of Commissioners and others are almost impossible to read or copy. You will just have to make as good an imitation of such signatures as you can.

Men are at liberty to write their signatures in any way they may please. There would be constant difficulty and delay and inconvenience if we were to be critical in regard to the exact deciphering of signatures. For instance, I may in passing say that your own signature to the letter received from you to-day could not with certainty be made out to be your name by a person who was not familiar with it. The "L" looks as much like an "S" as an "L" and so with regard to the "W" which might be read as "U."

CERTIFYING COPY OF FIELD NOTES WHICH ACCOMPANY A PLAN FOR REGISTRATION. OBSERVATIONS REGARDING QUESTIONS OF FEES.

To a Registrar:

1. Subsection 9 of section 81 Registry Act requires that the plan shall be accompanied by a copy certified by the Surveyor by whom the survey was made, to be a true copy of the field notes, if any, of the survey. There is no provision requiring a second certified copy of the field notes to be furnished. Where a copy of the field notes is furnished it remains in the Registry Office. If the party filing the plan requires you to certify to registration with plan of a copy of the field notes you may do so; but you are only called upon to do so if required.

2. The fees for the registration of plans are regulated by clause (*h*) of section 92 Registry Act. It is not my practice to give opinions ex parte on questions of fees, unless I have already decided a similar question upon another reference. Your course is to charge such fees as you think you are properly entitled to for or in connection with the registration of the plan and the certifying of the duplicate and of copy of field notes if required, and if your charge is disputed when the matter can be referred to me and I will decide it after I shall have heard from both sides.

A PROBATE OF WILL GRANTED IN ENGLAND CANNOT BE REGISTERED UNLESS ACCOMPANIED BY A CERTIFICATE OF THE REGISTRAR OF ONTARIO SURROGATE COURT.

To a Barrister:

I have considered the question submitted in your letter. As you are aware subsection 4 of Section 56 Reg. Act, is inserted for the protection of the revenue in connection with Succession Duties. Considering the object of that subsection and in view of its meaning and intent I am of opinion that the probate granted in England cannot be registered unless accompanied by a certificate of the Registrar of the Surrogate Court under subsection 4. Of course the consent in writing of the Treasurer of Ontario would render it unnecessary to procure a certificate from the Registrar of the Surrogate Court.

AN AGREEMENT BY A MORTGAGEE WHOSE MORTGAGE COVERED LANDS AFTERWARDS SUBDIVIDED BY REGISTERED PLAN PROVIDING FOR THE GRANTING OF PARTIAL DISCHARGES OF SUBDIVISION LOTS FROM THE MORTGAGE MAY BE REGISTERED AS A CONDITIONAL PARTIAL DISCHARGE OF THE MORTGAGE AND MAY BE ENTERED AGAINST THE LAND AS DESCRIBED IN THE MORTGAGE.

To a Registrar:

I return Agreement M. and B. received with your letter on 2nd. You state as follows:

"As the land it deals with has now been subdivided into lots it seems to me it would be barred from registration by subsection 11 of section 81.

Mr. B. who is Solicitor for J. P., who offers it, thinks that this subsection should be read broad enough to include such an instrument as this one, which simply alters the terms of the original mortgage," and you submit the matter for my opinion.

This instrument is a conditional agreement by the Mortgagee to grant partial releases of subdivision lots in certain events and the application of moneys so paid on obtaining releases of lots sold, also an agreement enabling the mortgagor to make either payments on account or payment of whole mortgage money by certain dates and it expressly provides that in other respects the mortgage is not altered, changed or affected.

This is an agreement with respect to the Discharge in whole or in part of the mortgage on certain conditions. It appears to me to be a conditional partial Discharge and therefore I think it comes within the spirit and meaning of the exceptions set forth in subsection 11 of section 81 Registry Act, and that it may therefore be registered on the lands as described in the mortgage. It cannot possibly operate so as to prejudice any persons interested in or about to become purchasers of or mortgagees of the subdivision lots. They would if they wished to investigate the title require to go back to the title to the original lot. They would in that way find the original mortgage and this instrument.

QUERY.—IS A STATUTORY DECLARATION PROVING SIGNATURES TO A DECLARATION OF INTENTION TO ESTABLISH A PUBLIC LIBRARY SUFFICIENT WHERE THE STATUTE REQUIRES AN AFFIDAVIT. OBSERVATIONS.

To a Registrar:

I return the Declaration of intention to form an Association for the purpose of establishing a Public Library, also the Statutory Declaration declaring that the parties signed, etc., also Dr. S's letter to you. I have to-day heard from Dr. S. on the subject.

My own opinion is that under the Libraries Act, section 17, subsection 1, an affidavit is required to prove the signatures to the Declaration. Whether a Statutory Declaration may be accepted in place of an affidavit is a doubtful matter. I judge from Dr. S's letter to me that the Superintendent of Public Libraries considers a Statutory Declaration satisfies the requirements of the Act, with regard to the proof of the signatures to the Declaration under section 17, subsection 1. His opinion is not, however, decisive on such a question.

I am disposed to advise that if the parties desiring to form the Association insist on your filing the Declaration in lieu of the affidavit, you may do so. I notice you are only required to file the Declaration, not to register it.

Were I, however, advising the Association, as its Solicitor in the matter, I certainly would recommend them to file an affidavit instead of a Statutory Declaration, because it is possible the question of the regularity of the filing of the Statutory Declaration may affect the regularity of the incorporation of the Association. That may depend upon whether or not they have duly complied with the provisions of subsection 1 of section 17.

Another observation is this that in any certificate of the filing of the Declaration which you may give, you would be justified in stating that an affidavit of the due execution of the Declaration was not filed but that a Statutory Declaration was substituted for such affidavit and then it will be for parties who may be concerned to decide for themselves whether or not the Declaration was properly proved for filing.

I think it would be much better for the removal of all doubt that the parties should supply an affidavit instead of a Statutory Declaration.

A CONVEYANCE MAY BE REGISTERED OF PARTS OF SUBDIVISION LOTS ACCORDING TO A PLAN WHERE THE DESCRIPTION OF THE PARTS IS GIVEN BY METES AND BOUNDS.

To a Registrar:

Re Description of land in R.

The description is said to be of parts of lots 23 to 30 inclusive on a certain registered plan. This Deed purports to grant parts of lots 23 to 30 inclusive on the certain plan describing the land conveyed by metes and bounds commencing at the south-east corner of Lot A according to the Plan. If there are lots 23 to 30 inclusive and if there is a Lot A according to the Plan, then you may accept the description as a sufficient description by metes and bounds. A person may convey a part described by metes and bounds of a particular lot or lots according to a registered Plan and such a description will be sufficient for registration purposes.

WHERE THE SEAL OF A NOTARY PUBLIC WHO TOOK THE AFFIDAVIT OF EXECUTION OF A DISCHARGE OF MORTGAGE WAS IMPRESSED SO THAT IT READ ON THE SIDE OF THE PAPER CONTAINING THE DISCHARGE IT WAS HELD SUFFICIENT FOR REGISTRATION.

To a Registrar:

I return Discharge of Mortgage B. to M. The matter as stated by you and the solicitors for my opinion is as follows:

"The affidavit was sworn in the Province of Quebec before a Notary Public, who, as you will see, has impressed his seal on the side of the paper containing the Discharge.

"The Registrar contends that such impression is not sufficient for the purposes of the Affidavit, but that it should have been made and should read *on the side of the paper containing the Affidavit.*

"The Solicitors, on the other hand, contend that as there is only one seal on the document, and it is the seal of the Notary who took the Affidavit, there can be no misunderstanding in the matter, and that the impression of the seal is perfectly good for the purposes of the Affidavit."

I am of opinion that the contention of the solicitors is correct. The provisions of the Act in regard to the seal are, I think, sufficiently complied with. I think you may register the Discharge.

MERE COPIES OF STATUTORY DECLARATIONS ARE NOT DOCUMENTS WHICH MAY BE DEPOSITED UNDER CUSTODY OF DOCUMENTS ACT. DOCUMENTS SO TO BE DEPOSITED SHOULD BE PROPERLY DESCRIBED.

To a Registrar:

Re Deposit Under Custody of Documents Act.

I return the documents received with your letter. I am of opinion as follows:

1. I do not think that these copies of Statutory Declarations, especially as they are typewritten and unverified copies, are documents which may be deposited within the meaning of the Custody of Documents Act; but I do not think you need do more in that connection than point out to the Solicitors what my opinion is; so that if they still require you to accept the copies as documents you may do so subject to the following.

2. In two respects the requisition or "deposit" with one exception improperly describes the documents. The word "Affidavit" should be struck out and in the first column the words "Statutory Declaration" should be substituted. Then again if the Solicitors insist in leaving copies the word "copy" of Statutory Declaration should be inserted. In Number 7 they have put "copy of affidavit J. D." That is according to the fact apparently.

I incline to think with you, that the solicitors intended to deposit the originals but even in that case the word "affidavit" in regard to Nos 1 to 6 is erroneous and should be amended.

3. You may call their attention to the fact also that in the case of a copy of a Statutory Declaration of McM. (No. 5) the Commissioner's name has not been copied.

AFFIDAVIT OF EXECUTION ON ONE COPY OF INSTRUMENT ONLY. SUFFICIENT IF ON DUPLICATE LEFT WITH REGISTRAR.

To a Registrar:

I think it is sufficient that the affidavit of execution of an instrument be on the duplicate of the instrument left with the Registrar, but I think a Registrar may require, if the duplicate to be given out has a form of affidavit on it which has not been sworn to, to have that struck out before he gives his certificate on the duplicate which he returns to the solicitor.

By-law expropriating easement may be registered under the general provisions of the Registry Act, not registered under the provisions of the Municipal Act and of the Registry Act respecting the registration of Money By-laws.

To a Registrar:

I return the copy By-law received with your letter.

I am of opinion that this By-law may be registered under the general provisions of the Registry Act as an instrument expropriating an easement upon lots Nos. 937, 938 and 939 on the south side of M. Street according to H's plan of the Town of P. I take it for granted that there are such lots. This by-law will not of course be registered under the provisions of the Municipal Act and of the Registry Act respecting the registration of money by-laws. It will be registered in the ordinary books just as if the owners of the lots referred to had made a grant to the Town of P. of the easement referred to.

FULL TITLE OF INCORPORATED COMPANY SHOULD BE INSERTED IN THE ABSTRACT INDEX. THE WORD "LIMITED," SHOULD BE INSERTED ALSO IF IT FORMS PART OF THE NAME OF THE COMPANY.

Re Trust Company.

To a Registrar:

In answer to your inquiry I have to say that in my opinion the full title, I. T. Company of Canada, should be inserted in the Abstract Index and if the word "Limited" forms part of the name of the Company, insert that also.

It may be considered a settled rule in regard to incorporations that the full name in any formal or legal proceedings ought to be used in any instrument or book in which the name is written or recorded.

LETTERS OF GUARDIANSHIP CANNOT BE REGISTERED IN THE GENERAL REGISTER.

To a Registrar:

I return Letters of Guardianship issued by the Surrogate Court and copy; also letter to you of A. C. W. received with your letter. These Letters of Guardianship cannot be registered in the General Register nor is there anything on the face of them nor any Statutory Declaration attached to them, to show that they affect land in your Registry Division.

AN ASSIGNMENT OF MORTGAGE DOES NOT REQUIRE TO HAVE ANY RECITALS. PARTICULARS OF ASSIGNMENTS OF MORTGAGES MUST BE STATED IN OR ON A CERTIFICATE OF DISCHARGE OF MORTGAGE.

To a Registrar:

The case you state for my opinion in your letter is as follows:

"An Assignment of Mortgage has been sent to me for registration, the facts are as follows:

"A Mortgage to B.

"B assigned said mortgage to C.

"C assigned said mortgage to D.

"Without any mention of the assignment to him contained therein, it only mentions the original mortgage. The original mortgage and the assignment B to C have been registered."

You wish my opinion as to whether or not such an assignment C to D is in proper form for registration. Your doubt on the subject arises in connection with the question as to whether a proper discharge of the mortgage could be drawn from this assignment C to D.

In answer to your question I have to say that assuming that the assignment C to D is duly executed and the execution of it proved it may be registered notwithstanding the fact that it does not recite what right to the mortgage C had. An assignment of mortgage does not require to have any recitals at all.

When, however, it is proposed to discharge the mortgage by certificate it will be necessary that particulars of the assignment from B to C be stated in or on the certificate of discharge.

However, in the meantime you should register the assignment C to D.

AN INSTRUMENT MAY BE REGISTERED NOTWITHSTANDING THAT THE SIGNATURE HAS BEEN PARTLY OBLITERATED OR DESTROYED, IF THE DOCUMENT APPEARS TO BE AUTHENTIC.

To a Registrar:

Re G. Discharge.

I return the Discharge of Mortgage P. D. G. to W. H. D. and dated 20th December, 1877, with the affidavit of execution enclosed therein. The affidavit seems to have been duly made the same day. I think you may register this Instrument nothwithstanding the fact that in some way Mr. G's signature has been partly obliterated or destroyed. The document bears every appearance of being authentic. The signature of the Mortgagee was evidently complete and was not obliterated when the affidavit was sworn, as the part of the affidavit on the back of the part of the Discharge containing the mortgagee's signature is also torn in some way. It was evidently complete when the affidavit was sworn.

THERE MAY BE A DESCRIPTION BY METES AND BOUNDS OF A PART OR PARTS OF A SUBDIVISION LOT OR LOTS. A REFERENCE IN A DESCRIPTION TO ANOTHER DESCRIPTION CONTAINED IN A REGISTERED INSTRUMENT GIVING ITS NUMBER WITHOUT SETTING OUT THE PARTICULARS OF THE DESCRIPTIONS IN THAT REGISTERED INSTRUMENT IS SUFFICIENT IF IT REFERS TO THE LOT OR LOTS OF PART OF WHICH THE REGISTERED INSTRUMENT IS SAID TO CONTAIN A DESCRIPTION.

To a Barrister:

I return Deed received with your letter of 9th Inst. I do not, in such cases, unless I have previously considered and decided similar questions, care to give ex parte opinions either with regard to descriptions in Deeds or with regard to fees; especially with regard to fees, because I desire to hear what can be said on the other side. Of course, also my opinion on a question of disputed fees is a decision and I necessarily require to hear both sides.

I may observe, however, that the question as to the description of lands you refer to in your letter should be dealt with under section 34 and section 81, subsection 11, of the Registry Act. I have already in other cases given opinions to the effect that there may be a description by metes and bounds of a part or parts of a subdivision lot or lots just as there may be a description by metes and bounds of part or parts of an original farm lot, and I have also been of opinion that a reference in a description to another description contained in a registered instrument giving its number, without setting out the particulars of the description in that registered instrument was sufficient if it refers to the lot or lots of part of which the registered instrument is said to contain a descripion. Under the circumstances stated by you to the effect that the description contained in the Deed now returned has been deemed sufficient for registration purposes for a great many years and even so recently as the 1st of April and reading the same as well as I am able to do, judging from the Deed alone, it does seem to me to be such a description as would enable the lands to be ascertained by a surveyor and apparently sufficient for registration purposes. However, in case the Registrar refuses to register the instrument and submits the matter to me I reserve the right to give the subject futher consideration after having had an opportunity of considering his views.

AN UNCERTIFIED COPY OF POWER OF ATTORNEY IS NOT SUFFICIENT FOR REGISTRATION IN LIEU OF THE ORIGINAL POWER OF ATTORNEY. OBSERVATIONS AS TO APPLICATION OF S.S. 1, S. 49 OF THE REGISTRY ACT.

To a Registrar:

I have received your letter of the 14th Inst. The facts as stated by you are as follows:

"An original Power of Attorney executed in the Province of X.
and a copy thereof have been tendered me for registration.

"It is stated that the original cannot be possibly left in this office. The copy is not in any way certified.

"Of course, I cannot register this copy, and I have always held that Section 44 'The Registry Act' only applies between Ontario Offices and that the words in section 49 'A copy thereof certified for registration' mean a copy certified by an Ontario Registrar.

"Am I right in this?

"In some cases a refusal to register means a hardship but I can see no way out of it.

"Could they use section 49 to help them out?"

I am of opinion as follows:

1. An uncertified copy of the Power of Attorney is not sufficient for registration in lieu of the original Power of Attorney. The parties who desire that the original Power shall not be deposited in your office may consider whether it will answer their purpose to register the Power of Attorney in the Registry Office of the City or place in Ontario, where they reside, if they reside in Ontario and then procure the Registrar of that District to furnish a certified copy under section 44. That certified copy could be registered with you.

2. With regard to the interpretation of the last part of subsection 1 of section 49 it may be doubtful whether it is intended to apply to a case like this, where the Power of Attorney can be physically produced, but where the party for business reasons cannot produce and deposit it for registration.

3. But I think on the whole that the words "cannot be produced" should or would receive a very wide interpretation so as to include a case where the instrument cannot be deposited or cannot be parted with, without causing much inconvenience or loss, etc., so that should a Judge see fit to certify under section 49 (form 7) last clause of form, that he is "satisfied of the due execution of the instrument whereof the within is a copy" then I think you may register the copy and the Judge's certificate endorsed thereon.

4. If the Power of Attorney is for a specific purpose as for instance to discharge a mortgage or mortgages or to execute a Conveyance of lands in your registration District there would be, apparently at least, little or no excuse for the non-deposit of this original Power with you, but a very different interpretation may have to be given to the Act if the Power is a general power to transact all sorts of business for the constituent in any part of Canada, or even in any part of the world. One can see that the original of such a general power might be needed to be produced, say in the Province of X or in one of the other Provinces of the Dominion, in connection with the affairs of the Constituent or even to be produced in other countries. Besides, the Attorney might want to retain possession of the original for the purpose of showing that he had authority to transact business for the Constituent. It would certainly be highly inconvenient to have

the original power in such a case deposited in any particular Registry Office; in fact it might well be said it could not be produced for deposit in any one Registry Office having regard to the circumstances and necessities of the case.

I think it probable that the Legislature intended to invest the Judge with large discretion in certifying to a copy of a power of attorney in order to dispense with the deposit of the original power with a Registrar just because of the impossibility from a business point of view of the attorney parting with such original.

DISCHARGE OF A MORTGAGE OF RAILWAY OR OTHER LAND REGISTERED PRIOR TO THE 1ST APRIL, 1899, IN THE GENERAL REGISTER. OBSERVATIONS. DISCHARGE OF MORTGAGE EXECUTED BY SUCCESSORS OF TRUSTEES, MORTGAGEES. OBSERVATIONS.

To a Registrar:

Re C. S. Railway Co., 2nd Mortgage Bonds, Re Discharge of Mortgage.

I now return to you the Mortgage to secure issue of Second Mortgage Bonds C. S. R. Company, Mortgagors, of the First Part and A. S. and C. V., Trustees, Mortgagees, of the Second Part. also Certificate of Discharge of Mortgage made and signed by C. M. D., and A. H. H., Trustees, appointed it is alleged under the said Mortgage.

The Certificate of Discharge recites that A. S. died 27th March, 1894, and C. M. D. was, pursuant to the provisions of the Mortgage, appointed successor Trustee thereunder by the Board of Directors of the C. S. R. Co., on the 28th June, 1894. It further recites that C. V., the other original Trustee, died 13th September, 1899, and that E. V. W. R., was appointed by the Board of Directors of the Railway Company to be successor Trustee to Mr. V., on 21st December, 1899.

The Certificate further recites that Mr. R. died 11th December, 1910, and that A. H. H. was appointed his successor as Trustee by the Board of Directors of the Railway Company on 9th April, 1912.

The Mortgage was registered in the Registry Office for your County in the General Register 4th July, 1883. Beyond the recitals contained in the Discharge there is nothing on record in your Office to show that Messrs. D. & H. were lawfully appointed Trustees in succession to the original Trustees or the successors of the original Trustees.

The Solicitors' letter to you dated 15th April states that they call your attention to the Registry Act as recently amended to the effect that where a mortgage of Railway or other land was registered prior to the 1st of April, 1899, in the General Register of a Registry Division a Discharge of Mortgage or a re-conveyance of the mortgaged premises may be registered in the General Register.

I am of opinion as follows:

1. This Discharge if it otherwise complied with the provisions of the Registry Act might be registered in the General Register.

2. I think, however, that the provisions of section 65 of the Registry Act apply to this certificate of Discharge. The provisions of this section, subsections 1, 2 and 3, apply as well to a Certificate of Discharge which may be registered in the General Register as to a Certificate of Discharge which ought to be registered in a Local Register. I therefore think that before this Certificate of Discharge can be registered the instruments or documents through which Messrs. D. & H. claim interest in and title to the mortgage moneys should be registered. If advantage is taken of subsection 3 of section 65 these instruments or documents may be registered contemporaneously with the registration of the certificate.

3. If the documents under which Messrs. D. & H. claim to be trustees are registered before the registration of a Certificate of Discharge then the Certificate should mention, not only the date of the documents, but it should also mention the date of the registration and the registration number of each of the instruments or documents through which the person executing the certificate claims interest in and title to the mortgage moneys, etc.

4. Subsection 3, however, provides that it shall be sufficient in the Certificate of Discharge to state the date of each instrument and document, etc., and that has here been done, and the names of the parties thereto and to endorse on the certificate the date of registration and registration number of each document. That endorsement may be signed by the person who signed the Certificate or his Attorney or agent.

5. The fifth clause of the mortgage clearly authorizes successors in the Trust to Trustees dying, etc., to be appointed by the Board of Directors of the Company.

6. I consider it will be necessary, therefore, for a document or documents to be registered showing in due form the appointment first of all of Mr. D., to he Trustee in place of Mr. S., the appointment of Mr. R., in place of Mr. V., and the appointment of Mr. H. in place of Mr. R. I have not, of course, seen the resolutions or By-Laws making these appointments by the Board of Directors but I have no doubt they were duly appointed. I should be prepared when documents proving such appointments are duly executed by the President and Secretary of the C. S. Railway Company under the corporate seal of the Company, and are tendered for registration. to advise you that you may register such documents in the General Register.

7. I may further mention that if the Mortgage is released by a re-conveyance of the mortgaged premises and not by a Certificate under the Registry Act, then such re-conveyance may be registered in the General Register without requiring the previous registration of the documents appointing Messrs. D. & H. to be trustees. In other words the provisions of section 65 of the Registry Act do not apply to a Common Law Release of the Mortgage and Re-conveyance of the mortgaged premises.

APPENDIX

FEES AND EMOLUMENTS received by the Registrars of Deeds for the Province of Ontario for which are contrasted the amount of Fees, Surplus to Municipalities

SCHEDULE A.

No. of Registration Division.	Name of Registration Division.	Name of Registrar.	No. of Municipalities.	Total No. of instruments registered in 1913.	Instruments registered in 1914.			
					Total number.	Fees therefor.	Uncopied.	Copied but uncompared.
			1	1a	2	3	4	5
						$ c.		
1	Algoma	C. F. Farwell	12	3,142	2,930	3,687 27	236	.....
2	Brant	A. Graham	7	3,307	2,535	3,093 85	.....	.....
3	Bruce	W. H. McFarlane	28	3,023	3,339	3,859 45	.....	.....
4	Carleton	P. J. Coffey	12	3,701	3,358	4,493 24	99	99
5	Dufferin	D. J. Hunter	9	1,134	1,146	1,388 65	.....	.....
6	Dundas	R. J. Dillon	8	1,141	1,018	1,118 35	.....	.....
7	Durham, East	Henry Elliott	5	769	679	904 00	50	.....
8	Durham, West	S. Pollard	5	861	741	958 85	10	.....
9	Elgin	Jas. H. Coyne	15	4,172	3,770	4,322 45	44	213
10	Essex	J. O. Reaume	26	9,683	8,565	10,300 45	13	.....
11	Frontenac	W. J. Gibson	18	1,446	1,394	1,752 50	.....	.....
12	Glengarry	John Simpson	8	1,373	1,349	1,501 00	.....	.....
13	Grenville	W. S. Johnston	9	1,070	893	1,312 80	.....	.....
14	Grey, North	R. McKnight	13	2,409	2,288	2,585 05	.....	.....
15	Grey, South	M. K. Richardson	11	1,927	1,818	2,019 40	.....	.....
16	Haldimand	P. R. Howard	14	1,939	1,636	1,975 70	.....	.....
17	Haliburton	E. C. Young	10	293	287	392 50	6	.....
18	Halton	V. Chisholm	9	2,077	2,103	2,424 92	.....	.....
19	Hastings	S. Russell	32	3,177	3,551	4,092 93	61	.....
20	Huron	W. Coats	25	3,557	3,484	3,909 58	.....	.....
21	Kingston, City	J. P. Gildersleeve	1	1,998	1,252	1,475 30	56	.....
22	Kent	Miss Burton, Dep. Reg.	20	5,559	6,115	5,946 83	46	26
23	Kenora	R. E. Preston	1	217	202	240 30	.....	.....
24	Lambton	A. Maclean, M.D.	21	4,888	4,984	5,960 45	12	.....
25	Lanark, North	P. C. McGregor	10	735	736	884 20	.....	.....
26	Lanark, South	James Armour	9	2,079	1,860	1,617 05	.....	.....
27	Leeds	Wilmot Cole	16	2,209	1,933	2,227 30	.....	.....
28	Lennox and Addington	James Read	17	1,356	1,197	1,436 20	.....	.....
29	Lincoln	Carl Fisher	14	4,123	4,162	5,518 42	328	.....
30	London	R. H. Dignan	1	3,607	3,655	4,029 30	.....	.....
31	Manitoulin	W. R. Abrey	55	556	485	579 95	2	.....
32	Middlesex, East and North	James H. Marshall	14	3,117	2,976	3,419 95	12	18
33	Middlesex, West	Richard Dunlop	9	1,160	1,075	1,239 76	22	.....
34	Muskoka District	J. E. Lount	27	1,172	1,122	1,531 85	73	.....
35	Norfolk	W. M. McGuire	13	3,086	2,374	2,776 86	.....	.....
36	Northumberland, East	A. G. Willoughby	9	1,431	1,177	1,396 95	.....	.....
37	Northumberland, West	H. McCullough	5	837	761	1,050 35	10	10
38	Nipissing	J. M. Deacon	14	1,647	1,132	1,281 33	.....	.....
39	Ontario	G. W. Dryden	17	3,126	3,007	3,663 80	.....	39
40	Ottawa	J. P. Fisher	1	6,268	5,927	6,739 80	1,009	.....
41	Oxford	G. R. Pattulo	17	3,350	3,400	5,163 25	1,254	.....
42	Parry Sound District	C. Gillespie	52	980	805	1,059 15	.....	.....
43	Peel	Samuel Charters	8	2,641	2,135	2,243 08	75	.....
44	Perth, North	James Steele	9	2,732	2,718	2,990 95	.....	.....
45	Perth, South	H. F. Sharpe	7	1,005	1,096	963 70	7	10
46	Peterborough	B. Morrow	19	3,235	2,745	3,448 40	6	33
47	Prescott	F. W. Thistlewaite	10	1,701	1,458	1,777 30	75	.....
48	Prince Edward	Walter McKenzie	10	1,132	907	1,075 15	104	.....
49	Rainy River	W. J. Keating	12	37	36	49 65	4	.....
50	Renfrew	R. A. Campbell	22	2,813	2,924	3,117 55	.....	.....
51	Russell	W. H. Lowrie	6	1,231	1,440	1,626 95	185	.....
52	Simcoe	J. F. Palling	22	6,351	5,458	6,542 39	70	.....
53	Stormont	J. C. Alguire	6	1,345	1,336	1,585 05	.....	.....
54	Sudbury	Stephen Fournier	23	819	772	905 88	.....	.....
55	Temiskaming District	W. H. Lewis	1	.....	53	58 00	.....	.....
56	Thunder Bay District	John M. Munro	33	9 102	7,022	9,168 49	.....	.....
57	Toronto, East	Peter Ryan	1	26,223	23,129	25,335 30	96	83
58	Toronto, West	R. H. Bowes	1	25,921	22,737	25,288 55	103	44
59	Victoria	Charles D. Barr	19	1,838	1,709	2,247 70	.....	.....
60	Waterloo	J. D. Moore	13	6,240	5,837	7,084 95	.....	.....
61	Welland	J. C. Crow	16	6,532	6,181	7,727 01	3,506	.....
62	Wellington, North	James Tucker	11	1,329	1,336	1,524 85	24	30
63	Wellington, South	Henry Hortop	11	2,585	2,400	2,885 25	.....	.....
64	Wentworth	R. K. Hope	11	15,890	12,931	14,645 67	.....	.....
65	York, East and West	W. J. Hill	15	14,516	15,329	18,731 59	683	.....
66	York, North	J. D. McKay	10	2,029	1,904	2,304 01	.....	.....
			916	241,277	220,966	258,543 01	8,285	605

the year 1914, made in accordance with the provisions of R.S.O., 1897, cap. 136, sec. 124, with and Registrars' income for the years 1912 and 1913.

SCHEDULE A.

Patents.		Deeds.		Mortgages.		Dis. of Mortgages.		Wills.		Leases.		
No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. registered.	Fees for same.	No. of Registration Division.
6	7	8	9	10	11	12	13	14	15	16	17	
	$ c.		$ c.		$ c.		$ c.		$ c.		$ c.	
2	3 75	1,489	2,238 81	607	630 25	414	238 70	44	83 65	3	6 10	1
....	.....	1,064	1,590 80	769	804 55	591	326 10	68	120 85	1	2 85	2
1	1 40	1,202	1,821 30	799	822 50	880	559 90	156	301 75	3	5 40	3
2	2 95	1,457	2,376 00	806	835 00	625	491 30	98	188 85	3	5 85	4
1	1 40	390	605 00	294	305 55	320	186 20	39	77 90	2	4 45	5
....	.....	361	525 60	233	235 25	266	143 85	41	77 60	3	5 65	6
....	.....	261	423 50	133	139 00	155	114 40	39	81 85	2	3 85	7
....	.....	308	482 40	144	144 65	120	73 40	51	87 70	2	4 05	8
....	.....	1,346	2,124 85	959	975 25	964	534 80	109	211 10	37	72 45	9
3	4 20	3,680	5,463 70	1,961	2,032 80	1,640	906 20	122	224 25	12	23 15	10
12	20 15	543	823 45	299	333 35	324	257 60	56	94 70	21	33 50	11
....	.....	582	759 80	261	264 75	295	168 95	58	101 05	7	13 10	12
....	.....	326	538 50	197	213 00	226	145 65	59	106 40	2	3 10	13
....	.....	770	1,171 28	553	568 35	488	297 30	60	125 70	.....	.....	14
7	9 80	597	878 25	473	488 35	484	272 30	74	128 70	4	7 25	15
2	3 10	619	918 85	350	369 15	349	217 05	56	104 15	50	93 15	16
4	6 50	173	265 65	36	45 45	36	19 00	9	17 60	.....	.....	17
2	3 40	707	1,119 55	619	652 40	435	288 20	70	128 05	1	1 85	18
4	5 60	1,395	2,080 50	809	827 90	727	394 15	141	266 40	20	41 35	19
....	.....	1,222	1,813 78	832	844 30	900	538 30	208	342 05	4	10 10	20
1	1 55	408	629 10	370	375 00	277	221 35	37	60 90	1	2 00	21
....	.....	1,856	2,809 90	1,240	1,262 25	1,254	686 63	129	212 65	162	323 30	22
1	1 40	102	144 20	35	38 70	36	18 00	.....	.....	.....	.....	23
4	6 80	1,661	2,470 85	1,050	1,053 55	1,081	586 45	150	247 85	479	805 25	24
....	.....	284	440 85	146	146 95	156	96 30	67	115 35	1	1 40	25
1	1 40	353	549 95	331	357 90	248	161 45	58	104 35	2	3 95	26
11	15 70	708	1,069 65	463	464 40	464	279 05	113	186 80	15	27 40	27
....	.....	471	722 25	267	295 80	279	174 55	65	116 10	1	1 10	28
....	.....	1,705	2,685 25	958	986 07	770	562 95	66	140 05	118	213 95	29
....	.....	1,287	1,909 80	998	1,001 40	852	451 50	106	113 90	4	10 35	30
3	4 80	197	303 65	121	130 25	107	61 80	12	25 55	.....	.....	31
....	.....	1,138	1,723 70	762	769 22	772	425 45	36	220 00	2	4 15	32
....	.....	375	573 56	251	276 36	287	159 03	45	72 35	39	64 35	33
12	22 40	581	917 50	131	142 65	176	102 05	46	105 15	1	2 55	34
....	.....	829	1,260 10	620	642 66	536	369 30	82	151 40	10	16 75	35
....	.....	453	699 45	276	278 60	267	175 95	43	75 50	4	7 70	36
....	.....	274	552 95	175	178 55	165	109 90	45	86 35	2	5 60	37
1	1 40	430	607 70	329	330 90	210	105 80	11	14 65	2	4 00	38
....	.....	1,240	1,821 45	711	740 20	593	395 25	151	315 70	5	13 45	39
8	9 45	1,807	2,994 05	1,801	1,804 15	1,434	858 30	141	238 60	5	11 95	40
....	.....	1,196	1,894 25	911	930 35	803	504 10	135	257 50	6	13 25	41
7	9 80	381	586 40	141	166 20	138	73 80	13	31 00	3	6 40	42
....	.....	508	1,079 35	522	551 10	286	218 85	71	127 20	2	5 90	43
....	.....	963	1,424 25	749	772 00	674	374 15	99	163 70	1	3 05	44
....	.....	399	630 10	262	266 55	297	187 80	66	100 65	5	10 55	45
9	13 05	1,114	1,710 15	680	694 10	519	327 60	85	197 85	3	9 10	46
....	.....	463	772 35	427	467 25	362	201 40	49	102 95	3	7 30	47
1	1 85	314	510 30	218	225 40	231	133 45	51	88 40	6	9 60	48
....	.....	2	3 00	.....	.....	.....	.....	.....	.....	.....	.....	49
1	1 10	958	1,476 00	568	603 15	556	308 55	74	149 45	5	9 40	50
....	.....	490	746 55	512	504 10	359	231 55	40	88 50	1	2 75	51
11	19 70	3,113	3,204 66	1,306	1,373 90	1,271	867 15	192	376 70	3	7 10	52
1	1 40	478	735 15	353	373 50	306	173 80	68	136 70	3	6 60	53
....	.....	328	506 70	185	187 05	95	50 85	3	8 43	1	2 20	54
....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	55
....	.....	3,554	5,577 06	1,329	1,409 86	836	457 46	45	82 35	3	6 30	56
....	.....	6,236	10,482 55	6,885	6,918 95	4,745	2,657 30	5	12 00	149	446 05	57
....	.....	5,875	9,981 20	6,558	6,578 25	4,999	2,765 30	449	835 40	14	45 05	58
2	3 10	640	1,068 60	395	418 20	418	277 70	89	215 35	5	12 65	59
....	.....	2,300	3,714 60	1,605	1,645 70	1,184	718 40	130	237 60	5	12 65	60
2	3 40	2,947	4,409 79	1,337	1,384 90	1,020	604 50	124	212 40	51	93 95	61
....	.....	428	656 15	323	326 95	348	211 35	101	179 75	1	1 70	62
....	.....	831	1,341 95	620	620 25	568	361 00	117	208 30	12	43 10	63
....	.....	4,347	6,909 93	3,651	3,669 90	2,754	1,580 62	258	469 10	18	46 00	64
....	.....	5,665	9,285 56	4,096	4,207 78	2,430	1,452 09	136	233 45	.....	.....	65
....	.....	794	1,214 28	459	469 45	374	230 55	56	100 55	3	6 10	66
116	180 85	79,035	728,283 36	56,261	57,542 20	45,776	27,144 03	5,417	10,094 80	1,333	266,335 00	

Fees and Emoluments received by the Registrars

Schedule A.—*Continued.*

No. of Registration Division.	Name of Registrar.	Abstracts.		Searches.		Mechanics' Liens.		All other instruments registered.	
		Number.	Fees for same.	Number.	Fees for same.	Number.	Fees for same.	Number.	Fees for same.
		18	19	20	21	22	23	24	25
			$ c.		$ c.		$ c.		$ c.
1	O. F. Farwell	181	259 75	1,600	572 75	65	22 10	306	463 91
2	Alex. Graham	71	93 05	1,401	420 35	41	10 35	201	258 35
3	Wm. H. McFarlane	622	521 50	1,042	259 90	3	75	295	316 45
4	Patrick J. Coffey	259	317 55	1,899	819 95	20	8 35	347	584 94
5	David J. Hunter	183	223 65	354	159 15	3	75	99	107 40
6	R. Johnston Dillon	16	27 35	240	78 60	.....	.....	114	130 40
7	Henry Elliott	77	103 35	284	119 30	.....	.....	86	164 40
8	Samuel Pollard	171	187 60	355	141 47	.....	.....	116	166 65
9	James H. Coyne	127	240 45	2,120	596 65	11	2 75	344	401 25
10	J. O. Reaume	124	113 45	3,998	1,747 90	62	26 55	1,085	1,649 80
11	W. J. Gibson	110	113 10	679	300 65	.....	.....	139	189 75
12	John Simpson	45	52 90	596	236 90	1	25	145	193 10
13	W. S. Johnston	49	86 85	273	112 65	.....	.....	83	102 25
14	R. McKnight	491	370 95	982	268 40	1	25	424	422 17
15	M. R. Richardson	144	372 50	618	154 50	2	50	177	222 25
16	P. R. Howard	305	398 85	351	354 67	1	25	209	270 00
17	E. C. Young	36	43 60	220	57 60	.....	.....	29	38 30
18	V. Ohisholm	396	224 55	957	782 50	22	5 50	147	225 97
19	S. Russell	413	690 50	2,014	520 15	12	4 00	371	473 13
20	W. Coats	821	696 45	1,091	306 25	3	75	315	360 30
21	J. P. Gildersleeve	42	70 30	908	366 55	18	4 50	140	180 90
22	Miss Burton, Dep. Reg	231	363 31	1,226	615 34	20	5 00	503	647 10
23	R. E. Preston	7	17 75	34	30 60	1	25	27	34 70
24	A. Maclean	300	204 30	4,106	1,067 20	11	2 95	515	776 75
25	P. C. McGregor	108	87 45	312	94 15	.....	.....	82	83 35
26	James Armour	161	65 00	579	205 60	3	75	124	166 70
27	Wilmot Cole	71	98 30	1,460	381 75	1	25	158	184 05
28	James Read	35	71 10	725	201 50	.....	.....	111	126 10
29	Carl Fisher	773	1,237 45	1,787	845 60	31	13 00	514	917 15
30	R. H. Dignan	42	111 10	1,565	632 10	20	5 00	388	487 35
31	W. R. Abrey	49	42 95	478	107 25	1	50	45	53 40
32	James H. Marshall	130	201 10	760	209 05	2	75	165	275 78
33	Richard Dunlop	172	229 00	358	168 65	4	1 90	74	92 21
34	J. E. Lount	118	128 05	995	355 20	7	2 55	168	240 00
35	W. M. McGuire	143	211 10	1,820	502 10	12	3 00	285	333 65
36	A. G. Willoughby	273	281 10	202	68 60	.....	.....	134	159 75
37	H. McCullough	169	286 90	617	171 60	.....	.....	100	117 00
38	J. M. Deacon	108	111 00	860	226 70	41	15 80	108	201 08
39	G. W. Dryden	207	434 50	1,172	359 10	21	5 45	286	352 30
40	J. P. Fisher	651	657 75	4,609	1,152 25	113	28 25	618	795 05
41	G. R. Pattulo	190	618 55	1,715	461 90	7	1 75	342	404 90
42	O. Gillespie	97	159 05	608	196 85	4	1 00	118	184 55
43	Samuel Charters	121	133 45	254	81 35	24	6 48	198	254 20
44	James Steele	235	233 65	936	250 85	14	3 50	218	250 30
45	H. F. Sharpe	220	201 50	449	112 25	1	50	66	78 55
46	B. Morrow	170	306 25	1,493	795 15	4	1 00	331	495 55
47	F. W. Thistlewaite	94	148 00	390	205 80	2	50	152	225 55
48	Walter McKeozie	58	74 40	357	131 65	1	50	85	105 95
49	W. J. Keating	7	4 25	.....	.....	1	25	33	46 00
50	R. A. Campbell	276	209 30	1,069	267 25	7	3 05	184	228 90
51	W. H. Lowrie	121	579 05	103	168 65	1	1 00	34	52 50
52	J. F. Pallisg	532	975 95	1,428	808 50	47	14 50	515	678 60
53	J. C. Alguire	87	136 00	632	242 65	.....	.....	127	157 90
54	Stephen Fournier	138	104 85	316	161 80	37	11 25	123	139 40
55	W. H. Lewis	.....	.....	.....	.....	.....	.....	53	58 00
56	John M. Munro	754	1,127 90	1,742	2,115 15	143	51 45	1,112	1,584 01
57	Peter Ryan	574	1,466 00	14,984	5,461 95	773	210 90	4,336	4,607 55
58	R. H. Bowes	420	1,025 45	29,906	6,700 30	516	140 25	4,316	4,943 10
59	Charles D. Barr	83	209 85	1,242	343 75	1	25	159	251 85
60	J. D. Moore	221	254 65	1,082	157 50	90	22 75	523	733 25
61	J. C. Crow	773	1,194 85	3,212	793 35	122	126 25	578	891 82
62	James Tucker	300	306 85	239	123 60	.....	.....	135	148 95
63	Henry Hortop	123	175 95	1,307	535 35	15	4 75	237	305 90
6	W. J. Hope	1,668	2,880 95	6,771	2,516 50	337	97 25	1,566	1,782 87
6	J. D. Hill	235	571 09	10,632	4,106 00	439	146 95	2,573	3,405 76
	J. D. McKay	193	459 96	702	373 60	14	4 00	204	279 08
	Totals	16,281	23,951 11	130,139	43,352 88	3,156	1,022 88	27,928	35,240 13

of Deeds for the Province of Ontario, etc.—*Continued.*

Schedule A.—*Continued.*

Received for work done for municipalities. 26	From other sources not enumerated. 27	Fees earned and not received. 28	Gross amount of fees earned for the year 1914. 29	Gross amount for 1913. 30	Gross amount for 1912. 30a	Amount paid Deputy Registrars for services. 31	Other charges in connection with office. 31a	No. of Registration Division.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	
.....	121 97	.....	4,641 74	5,310 89	7,441 16	755 00	863 20	1
.....	17 00	515 00	3,624 25	4,447 60	4,595 60	.....	1,300 20	2
.....	110 15	631 42	4,754 00	4,324 75	4,712 50	1,300 00	678 87	3
409 70	107 65	.....	5,738 39	6,260 21	6,931 59	1,720 00	1,349 40	4
.....	26 75	.....	1,708 15	1,670 25	1,886 25	800 00	134 84	5
.....	10 30	.....	1,234 60	1,397 60	1,402 25	550 00	20 00	6
.....	.....	175 00	1,179 55	1,405 20	1,626 00	589 77½	15 00	7
.....	23 09	139 24	1,311 01	1,598 42	1,875 20	500 00	35 00	8
414 10	235 66	130 00	5,212 15	5,821 90	5,672 50	581 00	886 27	9
331 30	3,853 10	.....	12,293 10	15,015 20	11,846 26	338 00	3,828 30	10
.....	.....	18 40	2,166 25	2,280 10	2,465 85	375 00	247 75	11
.....	24 10	172 00	1,814 90	2,195 65	1,358 90	478 00	.....	12
.....	4 10	38 80	1,312 80	1,623 05	1,359 90	720 00	.....	13
.....	.....	461 13	3,242 10	3,357 30	4,130 55	600 00	371 30	14
.....	51 35	326 45	2,588 75	2,701 35	2,582 95	505 00	466 00	15
.....	75 10	342 28	2,804 32	3,206 90	2,860 15	900 00	510 67	16
.....	24 80	.....	518 50	501 55	575 90	.....	.....	17
.....	86 00	82 49	3,517 97	3,606 31	3,761½50	763 00	362 25	18
.....	36 45	431 70	5,340 03	5,715 40	6,363 23	1,350 00	702 70	19
550 00	.....	765 31	4,912 28	4,954 87	5,105 95	800 00	1,097 55	20
67 42	.....	.....	1,912 15	3,093 75	2,393 85	.....	516 96	21
.....	74 85	233 28	7,000 33	7,825 07	8,687 80	1,066 67	1,650 67	22
.....	3 00	....	288 60	342 90	324 18	100 00	11 00	23
460 00	161 60	.....	7,383 55	6,591 65	6,246 35	2,182 25	1,427 14	24
.....	36 20	.....	1,102 00	1,089 90	986 55	100 70	.....	25
.....	....	.....	1,617 05	1,559 75	2,183 85	200 10	.....	26
.....	74 35	45 25	2,781 70	3,377 32	3,454 25	1,300 00	260 05	27
210 00	39 75	19 15	1,748 55	2,110 10	2,698 90	700 00	415 00	28
310 55	136 45	704 72	7,737 92	8,671 93	8,263 35	928 01	945 55	29
67 00	50 00	.....	4,969 95	4,839 50	4,121 70	416 00	68 00	30
.....	.....	50 00	739 50	962 93	976 73	300 00	320 50	31
.....	89 50	70 00	4,009 70	4,422 50	3,718 76	1,400 00	40 00	32
.....	.....	37 20	1,723 71	1,857 85	1,665 75	550 00	22 00	33
.....	142 90	25 00	2,161 00	2,090 20	2,215 55	600 00	85 00	34
.....	1 25	.....	3,525 56	4,627 65	4,810 85	990 00	615 40	
.....	131 65	61 79	1,878 30	2,446 00	2,760 10	546 00	39 00	36
.....	13 75	218 16	1,508 65	1,639 50	2,106 15	520 00	60 00	37
.....	.....	.....	1,622 03	2,361 55	3,011 71	600 00	.....	38
.....	171 15	.....	4,628 55	4,980 90	6,204 29	1,040 00	801 80	39
373 70	1,342 26	.....	10,265 76	10,769 05	13,981 59	3,247 55	1,423 30	40
.....	76 40	.....	5,163 25	5,223 50	5,351 10	900 00	719 01	41
.....	57 25	164 56	1,472 30	1,899 55	2,325 80	417 00	36 00	42
354 00	31 60	100 00	2,489 48	2,885 82	2,334 65	700 00	295 00	43
.....	47 10	....	3,522 55	3,732 25	3,341 35	520 00	569 50	44
.....	.....	57 50	1,660 15	1,493 75	1,418 15	520 00	.....	45
196 80	136 90	.....	4,686 70	5,496 29	4,401 61	1,450 00	305 00	46
.....	159 15	50 00	2,290 25	2,692 55	2,459 35	600 00	207 00	47
.....	29 85	1 10	1,311 35	1,502 10	1,631 05	573 15	5 75	48
.....	6 15	.....	59 65	48 60	45 60	.....	....	49
.....	.....	30 00	3,384 80	3,632 71	3,430 98	624 00	551 05	50
.....	262 25	27 20	2,636 90	2,669 50	2,946 15	750 00	342 65	51
.....	11 30	.....	8,338 06	10,054 65	11,360 70	1,500 00	3,046 34	52
.....	89 95	53 25	2,053 65	2,080 85	2,061 75	588 65	25 52	53
.....	27 50	.....	1,199 53	1,412 98	1,052 59	100 00	635 00	54
.....	.....	.....	.....	.....	.....	.....	.....	55
.....	311 05	196 82	13,023 41	17,149 87	9,262 22	1,952 25	9,076 77	56
.....	.....	.....	32,263 25	38,887 15	37,637 75	3,734 00	13,981 00	57
.....	.....	.....	33,014 30	39,541 65	42,600 95	5,070 00	15,703 00	58
.....	.....	9 85	2,900 40	3,013 50	2,741 55	700 00	746 10	59
.....	18 00	1,683 28	7,815 10	8,461 10	7,564 45	1,500 00	1,678 85	60
.....	140 95	1,333 77	9,856 16	11,045 69	8,857 85	1,200 00	3,132 96	61
.....	43 95	.....	1,999 25	2,122 62	1,993 80	600 00	124 50	62
.....	49 20	.....	3,645 75	4,182 10	3,973 15	520 00	440 00	63
.....	24 00	1,028 18	20,073 12	26,008 72	31,045 38	3,000 40	7,094 00	64
2,091 50	200 30	.....	23,609 31	24,275 05	24,816 81	2,120 00	6,983 94	65
.....	.....	.....	3,137 57	3,112 18	2,333 30	622 10	234 95	66
5,866 37	8,999 68	10,739 28	330,125 84	375,679 23	378,538 34	60,669 39	87,494 56	

Fees and Emoluments received by the Registrars

Schedule A.—*Continued.*

No. of Registration Division.	Name of Registrar.	Surplus of gross income to municipality under sec. 126, cap. 136, R.S.O., 1897.				Surplus of net income to municipality under ss. 126 and 127, cap. 136, R.S.O., 1897.			
		Amount for 1914.	When paid and to whom paid.	Amount for 1913.	Amount for 1912.	Amount for 1914.	When paid and to whom paid.	Amount for 1913.	Amount for 1912.
		32	32a	33	33a	34	35	36	36a
		$ c.		$ c.	$ c.	$ c.		$ c.	$ c.
1	C. F. Farwell								
2	A. Graham	187 00	City Treas. Jan. 11, 1915	434 28	488 25	77 40	City & Co. T. Jan. 11, 1915	92 96	110 05
3	W. H. McFarlane	551 60	County Treas. Jan. 15, 1915	397 43	584 30	94 71	Co. Treasurer Jan 15, 1915	48 80	197 22
4	P. J. Coffey	945 35	County Treas. Jan. 14, 1915	1,154 08	1,422 67	22 36	Co. Treasurer Jan. 14, 1915	21 62	276 90
5	D. J. Hunter								
6	R. J. Dillon								
7	Henry Elliott								
8	S. Pollard								
9	Jamea H. Coyne	756 86	Land T. Act. Treas. Ontario Jan. 14, 1915	905 13	919 87	399 52	Land T. Act. Treas. of Ont. Jan. 14, 1915	300 75	304 68
10	J. O. Reaume	3,567 24	Oct. 22, 1914 Jan. 11, 1915	4,656 08	3,368 50	1,235 95	Oct. 22, 1914	1,798 80	1,231 32
11	W. J. Gibson					4 35	Jan. 14, 1915	29 35	64 57
12	John Simpson								
13	W. S. Johnston								
14	R. McKnight	98 42	Jan. 11. 1915	121 46	354 20	74 34	Jan. 11, 1915	77 52	150 33
15	M. R. Richardson	8 88	Jan. 8, 1915	20 14	8 30	10 88	Jan. 22, 1915		
16	P. R. Howard	30 40	County Treas. Jan. 14, 1915	91 38	2 77			25 92	29 24
17	E. C. Young								
18	V. Chisholm	155 39	Jan. 13, 1915	181 89	228 45	97 46	Jan. 13, 1915	149 04	199 65
19	S. Russell	786 01	Jan. 12, 1915	936 16	1,195 29	150 40	Jan. 12, 1915	168 99	239 54
20	William Coats	614 91	Jan. 7, 1915	631 95	692 38	129 96	Jan. 7, 1915	144 48	183 76
21	James P. Gildersleeve			60 89				146 39	53 83
22	Miss Burton, Dep. Reg.	1,450 11	Oct. & Jan., 16, 1915	1,780 02	2,125 12	278 39	Oct. 16, Jan., 1915	295 58	320 09
23	R. E. Preston								
24	A. Maclean	1,603 42	Jan. 9. 1915	1,286 66	1,148 54	84 15	Jan. 9, 1915	88 25	150 54
25	P. C. McGregor								
26	James Armour								
27	Wilmot Cole	28 17	Treas. Co. and Town, Jan. 5. 1915	125 46	140 85			16 08	45 74
28	Jamea Read				19 89				
29	Carl Fisher	1,745 17	Co. Treasurer. Jan. 15, 1915	2,116 97	1,955 64	860 60	County Treas. Jan. 15, 1915	1,145 98	1,126 58
30	R. H. Dignan	591 18	City Treas.. Jan. 14, 1915	668 55	320 43	688 88	City Treasurer Jan. 14, 1915	558 78	425 32
31	W. R. Abrey								
32	Jas. H. Marshall	306 33	March, 1915..	366 30	215 63	104 95	March, 1915.	149 40	102 14
33	Richard Dunlop								
34	John E. Lount								
35	W. M. McGuire	157 76	Jan. 9, 1915..	351 06	574 34	35 10	Jan. 9, 1915	246 77	271 35
36	A. G. Willoughby				26 01			27 10	51 13
37	H. McCullough								
38	J. M. Deacon	L.T.A. 278 97	Land T. Act, Dec. 14, 1914						
39	G. W. Dryden	501 42	Jan. 15, 1915	642 36	1,131 71	47 06	Jan. 15, 1915	132 79	127 27
40	J. P. Fisher	2,606 82	Jan. 14, 1915	2,957 62	4,242 63	184 31	Jan. 15, 1915	335 12	1,192 65
41	G. R. Pattulo	715 30	Jan. 15, 1915	765 75	707 30	186 90	Jan. 15, 1915	167 15	192 24
42	C. Gillespie								
43	Samuel Charters								
44	James Steele	156 76	Jan. 14, 1915	219 66	118 27	107 25	Jan. 14, 1915	139 60	88 19
45	H. F. Sharpe								
46	B. Morrow	524 68		898 51	460 64	131 40		245 33	94 19
47	F. W. Thistlewaite			19 25				34 05	13 24
48	Walter McKenzie								
49	W. J. Keating								
50	R. A. Campbell	126 96	Jan. 12, 1915	189 81	136 20	66 56	Jan. 12, 1915	153 74	106 96
51	W. H. Lowrie	13 69		16 95	41 93			16 17	35 19
52	J. F. Palling	1,937 90	Jan. 15, 1915	2,671 86		15 30	Jan. 15, 1915	295 68	4,260 00
53	J. C. Algnire				20 59				
54	Stephen Fournier								
55	W. H. Lewis								
56	John M. Munro	L. T.Act 2,918 35		2,592 45					

of Deeds for the Province of Ontario, etc.— *Continued.*

Schedule A.—*Continued.*			Schedule B.							
Net amount received by Registrar.			Number and aggregate amount of mortgages registered.							
Amount for 1914.	Amount for 1913.	Amount for 1912.	For nominal consideration or amount not specified.	For $1,000 or under.	Over $1,000 and not exceeding $2,000.	Over $2,000 and not exceeding $5,000.	Over $5,000.	Total number.	Aggregate amount.	No. of Registration Division.
37	37a	37b	Class I. 38	Class II. 38	Class III. 38	Class IV. 38	Class V. 38	39	40	
$ c.	$ c.	$ c.							$ c.	
3,023 54	3,458 59	5,997 11	13	380	127	64	21	605	835,345 92	1
2,059 60	2,120 36	2,190 20	13	393	213	127	23	769	1,146,792 00	2
2,128 82	1,939 15	2,016 97	12	335	248	190	14	799	1,293,003 02	3
2,110 98	2,677 91	3,421 02	11	447	180	142	26	806	1,268,712 70	4
773 31	730 44	922 81	10	129	83	64	8	294	427,832 00	5
664 60	827 60	957 00	14	92	55	62	10	233	372,064 00	6
574 78	687 60	783 00	3	70	32	22	6	133	202,781 50	7
776 01	1,032 42	1,286 05	8	55	41	38	2	144	225,646 28	8
2,799 51	2,700 75	2,704 68	5	443	277	200	38	959	1,585,436 79	9
2,909 59	4,198 81	3,631 31	5	789	642	388	133	1,957	4,133,212 09	10
1,543 50	1,764 30	2,008 28	2	159	73	61	6	302	423,015 62	11
1,336 90	1,616 70	942 90	.....	136	63	54	8	261	2,350,898 48	12
592 80	753 05	526 40	.....	106	62	27	1	197	289,543 29	13
2,098 04	2,203 12	2,565 52	16	229	167	129	12	555	860,752 20	14
1,608 87	1,374 35	1,086 27	8	213	150	93	9	473	739,897 65	15
1,393 65	1,759 28	1,397 25	.....	173	96	43	38	350	496,633 00	16
518 50	501 55	575 90	.....	27	7	2	.....	36	24,696 00	17
2,139 87	1,257 32	782 53	10	205	148	143	31	537	1,176,554 43	18
2,350 92	2,394 32	2,558 91	13	466	177	125	26	889	1,063,227 49	19
2,269 86	2,327 89	2,428 76	15	298	220	279	20	833	1,538,674 30	20
1,395 19	2,374 90	1,965 33	.....	172	122	67	9	370	594,314 00	21
2,554 49	2,689 71	2,720 10	3	631	273	252	64	1,223	12,110,741 28	22
177 60	231 90	213 18	2	26	5	.....	3	36	54,770 00	23
2,546 59	2,753 04	2,351 27	27	497	259	240	27	1,050	3,238,515 52	24
1,001 30	1,011 00	886 45	1	85	36	19	4	145	2,184,242 00	25
1,417 05	1,459 75	1,508 85	18	176	81	52	4	331	418,810 16	26
1,193 48	1,644 78	1,911 80	2	237	110	87	23	463	786,932 25	27
633 55	895 10	1,464 01	1	134	62	63	7	267	398,847 10	28
3,260 60	3,545 97	3,517 58	13	317	326	245	57	958	1,839,818 16	29
3,205 89	3,136 14	2,878 95	7	463	333	150	45	998	1,850,159 46	30
419 00	600 00	656 23	.....	94	19	7	1	121	100,050 04	31
2,274 77	2,347 30	2,159 71	.....	305	198	102	34	639	1,546,774 49	32
1,151 71	1,285 85	1,080 75	.....	102	79	65	4	250	429,635 96	33
1,476 00	1,390 20	1,465 55	2	105	16	4	1	128	88,380 36	34
1,727 30	2,575 82	2,633 18	3	348	137	108	24	617	992,881 00	35
1,293 30	1,743 90	1,960 21	6	130	79	58	3	276	400,872 53	36
928 85	950 60	1,415 45	1	81	42	39	8	174	205,832 65	37
1,000 00	1,000 00	1,000 00	16	162	77	63	11	329	506,155 59	38
2,238 27	2,281 19	2,680 30	9	396	149	131	25	711	1,625,518 95	39
2,803 78	2,842 66	3,742 82	23	614	419	534	208	1,798	7,520,855 00	40
2,642 04	2,674 00	2,663 68	25	309	258	220	97	911	2,062,720 00	41
1,019 30	1,479 55	1,577 44	1	111	24	3	1	141	108,290 07	42
1,494 48	1,825 82	1,364 65	4	146	124	148	40	462	1,068,473 00	43
2,179 04	2,308 10	2,102 71	7	285	253	184	19	749	1,333,522 08	44
1,140 15	973 75	898 15	8	66	104	22	60	260	500,672 00	45
2,275 62	2,572 45	2,126 78	11	344	182	124	19	680	1,068,762 00	46
1,483 25	1,787 25	1,619 11	2	212	104	89	20	427	835,092 40	47
732 45	902 10	1,027 00	2	102	56	53	5	218	338,384 20	48
59 65	48 60	45 60	.....	.....	.....	.....	.....	.....	.....	49
2,015 23	2,359 36	2,426 84	22	310	120	93	21	568	822,100 80	50
1,503 36	1,644 58	1,816 59	4	218	106	61	12	401	725,517 25	51
1,791 66	2,752 48	2,284 81	24	769	294	178	37	1,306	1,877,666 73	52
1,440 97	1,478 50	1,685 31	1	224	72	49	7	353	436,254 44	53
464 53	812 98	462 59	6	93	33	34	19	185	431,896 85	54
58 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	55
4,324 27	9,516 95	10,659 82	24	686	295	205	115	1,329	3,327,453 21	56

Fees and Emoluments received by the Registrars

Schedule A.—*Continued.*

No. of Registration Division.	Name of Registrar.	Surplus of gross income to municipality under sec. 126, cap. 136, R.S.O., 1897.				Surplus of net income to municipality under ss. 126 and 127, cap. 136, R.S.O., 1897.			
		Amount for 1914.	When paid and to whom paid.	Amount for 1913.	Amount for 1912.	Amount for 1914.	When paid and to whom paid.	Amount for 1913.	Amount for 1912.
		32	32a	33	33a	34	35	36	36a
57	Peter Ryan			8,129 48		9,493 43	Jan. 15, 1915	15,900 45	5,784 00
58	Robert H. Bowea					7,117 17	Jan. 15, 1915	13,838 30	19,455 25
59	Charles D. Barr	40 04	Jan. 14, 1915	52 70	24 15			11 12	
60	John D. Moore	1,776 04	Co. and City Treasurer Dec. 31, 1914	2,034 44	1,675 78	258 07	Co. and City Treasurer Dec. 31, 1914	431 55	328 77
61	J. C. Crow	2,592 46	City of Niagara and County Jan. 25, 1915	3,068 28	2,193 14	279 22	City in full & County in part Jan. 25, 1915	1,249 22	754 46
62	James Tucker								
63	Henry Hortop	193 72	Jan. 13, 1915	354 63	291 95	148 40 Land T.A	Jan. 13, 1915	207 84	119 96
64	Robert K. Hope					5,380 86	Jan. 15, 1915	9,866 09	15,110 99
65	J. D. Hill	8,093 72	Jan. 11, 1915	8,560 00	8,576 72	2,005 83	Jan. 11, 1915	2,341 04	3,050 04
66	James D. McKay	77 51	Jan. 15, 1915	47 19	24 99	105 92	Jan. 15, 1915	58 75	34 54
	Totals	36,138 54		41,379 35	43,586 91	30,177 08		50,956 55	56,281 92

of Deeds for the Province of Ontario, etc.— *Continued.*

Schedule A.—*Concluded.*			Schedule B.							
Net amount received by Registrar.			Number and aggregate amount of mortgages registered.							
Amount for 1914.	Amount for 1913.	Amount for 1912.	For nominal consideration or amount not specified.	For $1,000 or under.	Over $1,000 and not exceeding $2,000.	Over $2,000 and not exceeding $5,000.	Over $5,000.	Total number.	Aggregate amount.	No. of Registration Division
37	37a	37b	Class I. 38	Class II. 38	Class III. 38	Class IV. 38	Class V. 38	39	40	
$ c.	$ c.	$ c.							$ c.	
5,054 82	5,766 70	5,784 00	61	1,972	2,612	1,454	583	6,685	20,043,242 00	57
4,824 13	5,537 55	6,161 70	113	1,625	2,527	1,706	385	6,558	15,020,330 00	58
1,410 76	1,600 06	1,369 05	3	205	100	80	6	395	532,647 80	59
2,602 14	2,831 54	2,728 76	30	604	611	291	69	1,605	2,894,995 89	60
2,651 52	3,649 21	3,154 45	10	731	377	182	32	1,337	2,056,289 00	61
1,274 75	1,368 10	1,242 80	5	111	95	111	11	323	619,353 00	62
2,149 91	2,097 00	1,937 89	13	267	167	146	27	720	1,050,391 85	63
4,597 87	5,096 23	5,678 99	51	1,677	1,091	648	174	3,651	11,695,200 00	64
4,405 82	4,741 04	5,451 05	2	1,816	1,453	606	219	4,096	9,236,679 00	65
2,097 19	1,937 96	1,570 92	8	220	118	96	17	459	791,970 06	66
121,965 28	140,847 38	144,835 28	731	23,526	17,239	11,322	3,084	55,981	136,226,828 41	

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EIGHTEENTH ANNUAL REPORT

OF THE

Provincial Municipal Auditor

FOR

1914

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:

Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty

1915

Printed by
WILLIAM BRIGGS,
29-37 Richmond Street West,
TORONTO.

To His Honour JOHN STRATHEARN HENDRIE, C.V.O.

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

I have the honour to present to you the report of the Provincial Municipal Auditor for 1914.

I. B. LUCAS,

Attorney-General.

PARLIAMENT BUILDINGS,
Toronto, January, 1915.

Toronto, January, 1915.

To the Honourable I. B. Lucas, K.C., M.P.P.,
Attorney-General of Ontario.

Sir,—I have the honour to present to you my Report for the year 1914.

I have the honour to be,

Sir,

Your obedient servant,

J. W. Sharpe,
Provincial Municipal Auditor.

Report of the Provincial Municipal Auditor

Toronto, January, 1915.

To the Honourable I. B. Lucas, K.C., M.P.P.,

Attorney-General of Ontario.

Sir,—I have the honour to submit to you the Eighteenth Annual Report of the Provincial Municipal Auditor.

The Townships of South Plantagenet, Tisdale and Tay and the Town of Newmarket were referred to in my last report. Reports of investigations in these municipalities are submitted herewith.

Town of Cochrane.

A resolution of the Town Council asking for an Audit was received on 13th January, 1914. Order in Council was passed 26th January confirming the appointment of Mr. Glover to make the necessary investigation. His report is submitted herewith.

Town of Fort Frances.

A resolution of the Town Council asking for an Audit was received on 2nd February, 1914. An Order in Council dated 2nd March, 1914, confirmed the appointment of Mr. Henry Glover, accountant, to make the necessary investigation. His report is submitted herewith.

Township of Sandwich East.

A petition signed by 42 resident ratepayers asking for an investigation of the Township accounts was received on May 7th, 1914. Order in Council dated 29th July, 1914, confirmed the appointment of Mr. A. F. Falls, C.A., to make the necessary investigation, which has not yet been completed.

Township of Adjala.

A petition signed by 76 resident ratepayers of the Township was presented on May 15th, 1914, asking for an investigation of the financial affairs of the Township. Order in Council dated 9th July, 1914, confirmed the appointment of Mr. Oscar Hudson, C.A., to make the necessary investigation. His report is submitted herewith.

Town of Eastview.

A copy of resolution of the Council of the Municipality asking for an audit of the financial affairs of the Town was received on 26th September, 1914. Order in Council was passed October 16th, 1914, confirming the appointment of Mr. Henry Glover to make the necessary investigation. His report is submitted herewith.

I have the honour to be,

Sir,

Your obedient servant.

J. W. Sharpe.

Provincial Municipal Auditor.

REPORT OF AUDIT AND EXAMINATION OF THE BOOKS, ACCOUNTS AND VOUCHERS OF THE TOWNSHIP OF SOUTH PLANTAGENET, ONTARIO.

Under the authority of an Order in Council approved by His Honour, the Lieutenant-Governor of the Province of Ontario, dated the 4th day of June, 1913, I, George L. Blatch, of the City of Ottawa, Chartered Accountant, was instructed and empowered to make an inspection, examination and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of South Plantagenet in the County of Prescott, under the provisions of subsection 3, section 9, chapter 228, R.S.O., 1897.

In pursuance of said authority and under instructions from the Provincial Municipal Auditor, I have made said audit and hereby submit my report.

I have examined the Assessment Rolls, Collectors' Rolls, Cash Book, Bank Book, and Vouchers of the Township for the years, 1910, 1911, 1912, and herewith submit my report.

Some corrections were made in the Assessment Rolls each year, which alter the totals to some extent. No report of the Court of Revision having passed these changes has been furnished. They are as follows:—

Assessment Roll, 1910. $200.00 deducted, page 1.

Assessment Roll, 1911.

Page 2	reduced	$100 00		
" 5	"	100 00		
" 12			increased	$2,000 00
" 15			"	1,250 00
" 18			"	2,150 00
" 19			"	100 00
" 22	"	900 00		
		$1,100 00		$5,500 00

Net increase, $4,400; total assessment, $1,021,500.

Assessment Roll, 1912.

Page 1			increased	$50 00
" 14	reduced	$50 00		
" 22	"	50 00		
" 35			"	300 00
" 44	"	50 00		
		$150 00		$350 00

Net increase, $200; total assessment, $1,025,125.

Collector's Rolls.

The separate pages of the Collectors' Rolls are correctly added, but there was no summary of the pages showing totals of the taxes.

In the year 1910 the return of the roll showing amount collected and balance returned to the County Treasurer signed by the Township Treasurer shows a

portion of the non-resident taxes collected and the balance returned. The amount of the non-resident roll is not, however, charged to the Collector, so that the balance uncollected is $100.06.

The return of the Collector's Roll of 1911 includes the amount of non-resident taxes in the total charged to the Collector. Some small errors were found in the Roll and the balance not accounted for is $3.02.

There is a difference of $4.50 in the amount on Collectors' Rolls of 1912 and the amount as shown in the returns to the Treasurer which is accounted for by errors in the Roll. This is the balance due by the Collector for that year.

Cash Book.

The Cash Book is neatly and correctly written up and the balance carried forward from month to month, leaving an overdraft on December 31st, 1912, of $2,295.84.

A Bank account was started in October, 1912, and all moneys entered in the Cash Book as having been received were deposited. All payments after that date were made by cheque.

A payment to G. A. Ryan on February 16th, 1912, was entered as $12.00 and should have been $8.00. It was corrected in September, 1912, by an entry of $4.00 as received. Previous to this entry the Cash Book balanced and this four dollars was not deposited in the Bank.

There is a deposit of $146.40 on December 19th, 1912, and one for $32.32 on December 21st, 1912, with no entry in the Cash Book to show where this money came from. In December, 1912, a cheque for $20.05 is entered in the Bank pass book, but in the Cash Book it is not entered till January, 1913.

There are three cheques of five dollars each outstanding on December 31st, 1912, but charged up in the Bank pass book in January. This accounts for the balance of the Cash Book. The greater part of the overdraft is the payment of a loan of $2,000 by the Bank.

The Statements submitted are:—

Collector of Taxes, 1910.
Collector of Taxes, 1911.
Collector of Taxes, 1912.
Abstract of Receipts and Expenditure, 1910.
Abstract of Receipts and Expenditure, 1911.
Abstract of Receipts and Expenditure, 1912.
Banque D'Hochelaga, Reconciliation Account.

I have the honour to be, Sir,

Your obedient servant,

GEO L. BLATCH,

Chartered Accountant,

For the Provincial Municipal Auditor.

Cost of this Audit, $140.

TOWNSHIP OF SOUTH PLANTAGENET.

NOTE.—The above items, $146.40 and $32.32 are explained by the late Treasurer, Mr. J. N. Lapoint, as follows:—

The Treasurer received from the County Treasurer a grant of $146.40 and deposited it in the Bank, December 19th, 1912, but as the amount was not distributed to the Schools until 1913, it was not entered in the Cash Book till July, 1913.

A ratepayer deposited to the credit of the Township on the 21st of December, 1912, $32.32 in payment of taxes, which were not entered in the Cash Book till 9th of January, 1913, when this amount was included in amount credited to the Collector of Taxes.

TOWNSHIP OF SOUTH PLANTAGENET.

COLLECTOR OF TAXES, 1910.

	To amount on Collector's Roll	$14,571 46	
	" " " Non-resident Roll	98 90	
1910.			
Oct. 20	By Cash, returned to Treasurer		$1,530 00
Nov. 8	" " " " "		1,721 00
Nov. 22	" " " " "		1,678 00
Dec. 15	" " " " "		733 61
Dec. 19	" " " " "		393 74
1911.			
Jan. 18	" " " " "		620 43
Feb. 17	" " " " "		1,560 37
Mar. 16	" " " " "		1,624 89
Apl. 3	" " " " "		2,388 57
May 9	" " " " "		770 58
July 31	" " " " "		934 00
Sept. 12	" " " " "		241 51
Dec. 15	" " " " "		305 54
	Total		$14,502 24
	By return to County Treasurer, non-res. Taxes		68 06
			$14,570 30
	By balance due		100 06
		$14,670 36	$14,670 36

TOWNSHIP OF SOUTH PLANTAGENET.

COLLECTOR OF TAXES, 1911.

	To amount on Collector's Roll	$14,901 04	
	" " " Non-resident Roll	90 41	
1910.			
Nov. 6	By Cash, returned to Treasurer		$1,433 00
Nov. 22	" " " " "		2,164 49
Nov. 24	" " " " "		963 00
Dec. 15	" " " " "		328 00
Dec. 23	" " " " "		1,131 78
1912.			
Jan. 22	" " " " "		1,258 70
Feb. 19	" " " " "		1,052 00
Mch. 14	" " " " "		905 00
" 18	" " " " "		751 00
Apl. 13	" " " " "		1,530 00

May 18	By Cash, returned to Treasurer		779 21
June 19	" " " " "		925 00
July 9	" " " " "		459 14
" 26	" " " " "		126 00
" 31	" " " " "		162 54
Aug. 19	" " " " "		102 00
Sept. 14	" " " " "		226 42
Oct. 3	" " " " "		198 59
" 28	" " " " "		441 95
	Total		$14,937 82
	By return to County Treasurer, non-res. taxes		50 61
			$14,988 43
	By balance due		3 02
		$14,991 45	$14,991 45

TOWNSHIP OF SOUTH PLANTAGENET.

Collector of Taxes, 1912.

	To amount on Collector's Roll	$16,463 68
	" " Non-resident roll	61,93
1912.		
Oct. 28	By cash returned to Treasurer	$571 43
Nov. 6	" " " " "	900 85
" 11	" " " " "	260 73
" 23	" " " " "	1,760 15
Dec. 9	" " " " "	1,395 89
" 20	" " " " "	1,865 85
1913.		
Jan. 9	" " " " "	1,073 01
" 22	" " " " "	803 58
Feb. 7	" " " " "	773 04
" 19	" " " " "	913 15
Mar. 10	" " " " "	1,266 00
" 28	" " " " "	1,098 24
Apl. 12	" " " " "	1,121 42
May 3	" " " " "	465 40
June 9	" " " " "	650 86
July 8	" " " " "	353 95
Aug. 25	" " " " "	267 25
Sept. 15	" " " " "	700 00
Oct. 11	" " " " "	102 88
	Total	$16,343 68
	By return to County Treasurer, non-resident taxes	177 43
		$16,521 11
	By balance due	4 50
		$16,525 61 $16,525 61

TOWNSHIP OF SOUTH PLANTAGENET.

Abstract of Receipts, 1910.

Balance on hand, January 1st			$730 98
Resident taxes, 1909, $6,244 47			
Resident taxes, 1910, 6,056 35		$12,300 82	
Non-resident taxes		112 93	
Schools—			
R. C. Separate Schools	$240 00		
Legislative grant	217 04		
Public Schools	315 94		
Legislative grant	149 05		
		922 03	
Ontario Government Railroad taxes		152 06	
Lumber		2 50	
Licenses		295 00	
			13,785 34
			$14,516 32

ABSTRACT OF EXPENDITURE.

Salaries and allowances	$930 19	
Stationery and printing	11 59	
Roads and Bridges	2,881 16	
School purposes	7,280 35	
Legislative grants to schools	922 03	
Board of Health	113 75	
Sinking Fund	56 70	
Ditching	75 00	
County rates	2,127 86	
Interest coupons	32 50	
Interest	72 89	
Miscellaneous	5 30	
		$14,509 32
Balance		$7 00

TOWNSHIP OF SOUTH PLANTAGENET.

ABSTRACT OF RECEIPTS, 1911.

Balance on hand, January 1st			$7 00
Resident taxes, 1910..	$8,445 89		
Resident taxes, 1911..	6,020 27		
		$14 466 16	
Non-resident taxes		318 62	
R. C. Separate Schools	$429 80		
Legislative grants	215 74		
Public Schools	259 60		
Legislative grants	149 38		
		$1,054 52	
Ontario Gov't Railroad taxes		142 06	
Licenses		232 00	
			$16,213 36
			$16,220 36

ABSTRACT OF EXPENDITURE.

Salaries and Allowances	$841 72	
Stationery and Printing	146 32	
Roads and bridges	1,044 58	
School purposes	9,713 60	
Legislative grants to schools	1,054 52	
Board of Health	455 44	
Sinking Fund	56 70	
Ditching	18 00	
County rates	2,510 94	
Interest coupons	32 50	
Interest	99 24	
Miscellaneous	41 75	
		$16,015 31
Balance		$205 05

TOWNSHIP OF SOUTH PLANTAGENET.

ABSTRACT OF RECEIPTS, 1912.

Balance on hand, January 1st		$205 05
Resident taxes, 1911..	$8,917 55	
Resident taxes, 1912..	6,754 90	
	$15,672 45	
Non-resident taxes	93 68	

Legislative grants—			
R. C Separate Schools	$524 36		
Public Schools	177 00		
		$701 36	
Licenses		255 00	
Refunds		25 40	
			$16,747 89
			$16,952 94

ABSTRACT OF EXPENDITURE, 1912.

Salaries and Allowances	$1,188 79	
Stationery and Printing	163 02	
Roads and bridges	4,519 51	
School purposes	7,805 09	
Legislative grants to schools	701 36	
Board of Health	52 70	
Sinking Fund	56 70	
Ditching	182 90	
County rates	1,755 50	
Interest coupons	32 50	
Fournier Police Village	419 01	
St. Isidore Police Village	110 40	
Interest	36 77	
Loan paid	2,000 00	
Charity	26 00	
Miscellaneous	198 53	
		$19,248 78
Debit balance		$2,295 84

Feb. 16, 1912. G. A. Ryan, $12.00 voucher is $8.00; corrected on page 45. Sept. 30, not deposited.

BANQUE D' HOCHELAGA.

1912.	Balance in Bank, December 31st		$2,126 17
Dec. 31.	Cheques outstanding		15 00
" 26	Cheque entered in Cash Book in January	$20 05	
Sept. 30.	G. A. Ryan, correction not deposited	4 00	
Dec. 19.	Deposit not entered in Cash Book		146 40
" 21.	" " " "		32 32
		24 05	
	Balance overdrawn	2,295 84	
		$2,319 89	$2,319 89

To His Honour the Lieutenant-Governor in Council,

Parliament Buildings, Toronto, Ont.

Township of Tisdale. Period, Jan. 1st, 1912, to Oct. 31st, 1913.

Your Honour:—

The authority to me bearing date of September 30th, 1913, received through the Provincial Municipal Auditor, J. W. Sharpe, Esq., was exercised in conducting an audit of the Books, Accounts and Vouchers, and moneys of the above municipality, same being brought to a conclusion December 13th, 1913.

A petition praying for a special audit signed by a sufficient number of ratepayers, was the cause of the order above mentioned, and, as ordered by the Provincial Municipal Auditor, J. W. Sharpe, Esq., I conducted my Audit as from January 1st, 1912, to October 31st, 1913.

Assets.

As no ledger was kept showing properly the resources of the township considerable difficulty was experienced in ascertaining these but the schedule submitted contains the assets as nearly as may be.

The amount of cash in the Treasurer's hands as at Oct. 31st, 1913, was $3,114.76, but the greater portion of this was handed to him by the tax collector after banking hours, on this date, and was deposited in the bank of the Corporation on Nov. 1st, 1913.

The arrears of taxes for 1912 amounting to $10,529.92 consist of property taxes of $6,333.92, and income taxes of $4,196.00. This income tax for the most part is uncollectable, as owing to strike conditions in 1912 a great many of the persons assessed left the township and have not yet returned. The list of absentees should be prepared and their taxes written off as uncollectable.

As all disbursements for sidewalks, roads and bridges have been included in one account, it is not possible for me, from the information available, to separate these, and they are included in one amount. The value of the sidewalks and bridges should be ascertained by the council and accounts opened for each and separate accounts kept hereafter.

I have been unable to get information here as regards the disposal of the Porcupine Fire Relief fund, a share of the balance of which the township of Tisdale is entitled to, so I am informed.

Liabilities.

I have included under current liabilities the first payment of principal and interest on Debenture account which falls due in May, 1914, inasmuch as this payment will be met by the receipts of 1913 taxes and other receipts, though no debenture rate was levied in the township in 1913.

I have examined the bonds of the Collector and Treasurer and found them in order, the bonds being:—

W. M. Whyte, Treasurer, $2,000, London Guarantee and Accident, No. 770120, expires April 26th, 1914.

C. O. Weston, Collector, U.S. Fidelity and Guarantee, $1,000.00, No. 204696, expires Oct. 18th, 1914.

The Deeds for Blocks 4, 8, 12, Plan M. 29, purchased by the township were not available for examination, as same were sent to Sudbury to be registered and had not been returned as yet.

No Deed appears to be in hand for the lot on Railroad Street, purchased from the Royal Bank, though the payment for same was made in November, 1912. I strongly recommend that steps be taken at once to secure this deed or have the money refunded.

By-laws.

All by-laws of the township have been examined and found in order except by-laws numbers 1, 2, 6, 7, 8, 9, and these are missing. The by-laws are in loose leaf form and kept in a very desultory way. There was a by-law No. 10 passed defining license fees, but this by-law has been amended many times, the final amendment being effected by a minute of council under date of January 31st, 1913.

Declarations of Officials and Council, Re Office.

I have examined the declarations of office of the members of the council of the township and the officials for the year 1912 and report as follows:

Reeve: J. E. Cook, in order.
Council: S. Kennedy, in order.
D. Ostrosser, in order.
J. E. Dunn, in order.
Chas. See, in order.

Declaration of Officials.

Auditors: No declaration this year.

Declaration Re Property.

Reeve:	J. E. Cook	$200 00
Council:	S. Kennedy	1,000 00
	J. E. Dunn	1,000 00
	D. Ostrosser	1,000 00
	C. A. See	1,000 00

I have examined the declaration of office of the members of the council of the township and the officials for 1913 and report as follows:—

Re Office.

Reeve: J. E. Cook, in order.
Council: A. H. Reamsbottom, in order.
Sylvester Kennedy, in order.
G. E. Fairbairn, in order.
D. Ostrosser, in order.
Sylvester Kennedy, in order (on re-election).

Auditors: No declaration in 1913.

RE PROPERTY.

Reeve:	J. E. Cook	$1,000 00
Council:	D. Ostrosser	1,000 00
	A. H. Reamsbottom	1,000 00
	G. E. Fairbairn	1,000 00
	Sylvester Kennedy	8,000 00

As may be seen from the foregoing schedule there was no declaration of office of the local auditors appointed for either 1912 or 1913. As a matter of fact one of the auditors for 1913 was the collector for the 1912 taxes and was collecting taxes at the time of the audit.

MINUTES OF COUNCIL MEETINGS.

I have examined the minutes of council meetings as submitted to me and found same poorly kept, they being recorded on loose sheets. None of these so-called minutes of meetings were signed by the clerk, but all were signed by the Reeve, Mr. Cook. On requesting the clerk, Mr. Whyte, to produce the original motions made in Council meetings he informed me that the writing of motions at council meetings was not done, and on interrogating some of the members of the council regarding this, I was informed that the writing of motions in the meetings was not usually done, hence, I cannot say that I have seen all the minutes of the council meetings, nor is the clerk in a position to say (as he informed me), that all such minutes have been submitted to me. Whatever alterations were made in the records submitted were initialled by the Reeve.

ASSESSOR'S ROLL, 1912.

In connection with the Assessor's Roll for 1912, I have examined the Assessor's declaration on Roll and find same in order; however, I did not find the oath of office documents of the Court of Revision, but such a Court was held and I have checked the findings into the Assessor's Roll. The findings of the Court of Revision for 1912 held before His Honour, Judge Hewson, have also been checked into the 1912 Roll.

The Assessor's Roll has been checked into the Collector's Roll for 1912 and many discrepancies have been noted. It is apparent that the clerk in preparing the Collector's Roll did not consider the Court of Revision findings as final and omitted from the Roll items as per schedule attached amounting to $48,235.00 in value, and on which the taxes would have amounted to $964.70. On the other hand the Clerk entered in the Collector's Roll amounts which did not appear on the Assessor's Roll, in all $6,625.00, as per schedule attached, on which the taxes amounted to $132.50.

ASSESSOR'S ROLL, 1913.

I have examined the Assessor's Roll for 1913 and find same in order, the Assessor's declaration and that of His Honour the judge presiding at the Court of Revision being on the roll. The only reductions made on the Assessor's roll that were not made by the Court of Revision were the following:—

No. 452, Annie Peterson, Building Assessment reduced $400.

No. 971, Smith Vet Mines land assessment reduced $100.

I would respectfully call attention to these two items.

Collector's Roll, 1912.

The Collector's Roll for 1912 has been examined and corrections made where necessary, and a list of arrears abstracted therefrom in amount $10,529.92, as per schedule attached hereto. In this list of arrears more than one-half of the amount outstanding is taxes on realty, and serious steps should be taken to collect these amounts. The balance consists of income taxes and a large portion of this will be found to be incollectable, as, owing to the lateness of getting out the Roll and the strike conditions prevailing at that time, many of the income taxpayers left the district. I have drawn up a statement showing the balance of the 1912 Tax Roll, as per schedule attached.

Collector's Roll, 1913.

I have checked the transfer of items from the Assessor's Roll into the Collector's Roll and find that all amounts were properly transferred save as follows:—

No. 409 M. Maroz, increased $25.00 in collector's roll.
397 D. Lavison, increased $50.00 in collector's roll.
532 J. C. McNabb, not extended in collector's roll.
632 D. C. Donaldson, reduced $50.00 in collector's roll.
679 M. Harkness, reduced $50.00 in collector's roll.
775 E. W. Perser, reduced $50.00 in collector's roll.
868 B. C. Wolfram, reduced $100.00 in collector's roll.
1210 G. Crossman, reduced $50.00 in collector's roll.

No declaration was made by the clerk in this roll nor was it properly added up nor summarized, but I have done this and have given effect to all the above alterations in the roll.

No arrears for 1912 were brought forward into this roll but a statement of these will be found under the caption, Collector's roll, 1912.

I have prepared a statement showing the balance of the 1913 roll as per schedule attached.

Collector's Cash Account.

I have prepared a statement showing the cash collected by the tax collector, and the amounts turned over by him to the Township Treasurer, and find that the collector has turned over moneys in excess of the sums collected by him in amount 13 cents, which sum should be returned by the township to the collector. The collector was given a percentage of 4¼ per cent. of the taxes collected and he retained this when remitting to the treasurer.

Public School Accounts.

I have examined the books, accounts and vouchers of the public school boards of School Section No. 1 and School Section No. 2.

The minutes of both school boards were poorly recorded and generally when recorded were unsigned. Very few accounts were authorized by the board for payment in the proper manner, and the majority of payments were unauthorized.

The cash book of each school board was fairly well kept, all receipts and disbursements being entered therein, and I have placed these books in balance, as per Bank and Cash Reconciliation Statement for each school attached hereto.

Vouchers were submitted for practically all disbursements and therefore the disbursements were in order in this regard.

Regarding the payments of account, I would recommend that all accounts be passed upon by the board prior to payment, and that a complete record of these be inscribed in the minutes.

In connection with the Cash Book. I would recommend that all payments be entered under the date on which they were paid.

Treasurer's Cash Book.

I have examined the cash book as kept by the treasurer and find same indifferently kept. Numerous alterations have been made and the distribution of the disbursements was not properly made in many cases. I have, however, in my detail of disbursements corrected these as far as the information at my command would permit. It is desirable that fuller information should be given in the cash book, as to the purpose of a payment.

Licenses.

I have examined the stubs in the license books and compared the fees charged therein with the fees set forth in the license by-law, and find same in order. All moneys received for licenses were duly recorded in the license book, save in the case of a few entries amounting in all to $47.50, and these items were partial payments on account of licenses, as yet no license having been issued, and an entry has been made in the cash book of the Corporation to take care of this.

I cannot see, but that the system of receiving payments on account of licenses, leads to confusion in the township records.

The practice in vogue in 1913 of issuing licenses for six months is not sound and a yearly license fee should be charged.

The treasurer has in some cases accepted promissory notes in payment of licenses, and in fact has one such note in hand now. This practice should at once be discontinued.

Fines and Penalties.

Fines have been imposed in the township and collected by two Justices of the Peace, and the Police Magistrate. One of these Justices of the Peace was the Reeve, Mr. Cook, and I find, as per invoice and letter attached, he collected in 1912 fines amounting to $326.00. This sum was not turned in to the township treasurer until November 6th, 1913, and on that date a cheque was handed in to the treasurer in amount $31.00 in payment of this, the balance of the $326.00 being taken up by contra account. I cannot see that this method is the correct one, as the council has had no opportunity of passing upon the contra account before payment was taken.

The other Justice of the Peace, Mr. Weston, paid over to the township treasurer the sum of $100.00 during 1913, also on December 4th, 1913, he handed in a statement showing a balance in hand owing to the township of Tisdale, consisting of fines and penalties and costs, in amount $322.70. I have only shown in the assets of the township the sum of $224.90, as owing on Oct. 31st, 1913, to the township by Mr. Weston, J.P., but however at date of writing the whole sum is in the hands of and payable by Mr. Weston.

We have received a statement from Mr. Thos. H. Torrance, Police Magistrate, showing the amount of fines and penalties collected and the amount due from him to the township, as on Dec. 1st, 1913, of $141.00. This statement, however, does not show that there was any money owing to the township as on Oct. 31st, 1913. In this statement, Mr. Torrance shows in contra moneys due him by the township in amount $100.00. Now in the minutes or by-laws of the township submitted to us there is no record of Mr. Torrance being employed by the township in any capacity save in one instance, when his expenses were to be paid up to $150.00, but an amount in excess of this was paid by the council in the ordinary way, hence, I have not seen any authority for Mr. Torrance to retain this amount. I tried to get into touch with Mr. Torrance regarding this, by wire, but was unable, therefore I would request the council to take this matter up with Mr. Torrance. In the absence of any authority to the contrary, I have shown Mr. Torrance as having this amount of township money in hand, but, of course, if satisfactory authority for retaining same is shown it is not in hand and should be disposed of. I enclose herewith copies of the statements turned in by the Police Magistrate.

Disbursements.

Authorization.

I have examined the disbursements to ascertain to what extent they were authorized by the council of the municipality, and find that a very large percentage of the accounts and payrolls paid were not authorized by the council in session. Many instances are noticed in the minutes of the council where a motion is passed "that the accounts as read be paid," and no further record made of what these accounts are. I have prepared a list setting forth the unauthorized payments, and the amount of these, as you will note, is altogether too large.

Invoices.

All invoices or other vouchers that were available have been examined by me and I find that a great many vouchers were missing. Vouchers for Fire Department requisitions were initialled by the fire chief. Vouchers for materials in connection with public works were initialled by the township engineer. Taking all things into consideration the vouchers were not in good order.

Bank Pass Books and Bank Vouchers.

I have examined the cheques as paid by the bank and after comparing same with the cash book entries find them in order. I have also compared the items in the bank pass books with the cash book entries and find same in order as per bank and cash reconciliation statement attached hereto.

Payrolls and Time Books.

I have examined whatever payrolls and time books were available and find that no payroll submitted was signed by the person making out same, nor were any time books signed by the time taker. I have been informed by Mr. Whyte, the Clerk, that there were payrolls made out properly, in connection with the construction of roads, towards which grants were made by the government, but these were sent to the Department at Toronto and were not available.

Payments to J. E. Cook, Reeve, and Cook and Mitchell.

I have compiled a statement showing the sums paid to J. E. Cook, Reeve, and Cook and Mitchell, Township Solicitors and find that from January 1st, 1912, to Oct. 31st, 1913, Mr. Cook as Reeve, and Cook and Mitchell, Solicitors, received the sum of $4,568.00, which sum includes $295.00 contra account contained in a letter bearing date of Nov. 6th, 1913, copy of which is attached. A portion of this account refers back to 1911 and on looking into this I ascertained that in addition to the above sums Mr. Cook received $1,000.00 on Dec. 19th, 1911, and $165.00 previously to this. In all the sums paid to Mr. Cook, and Cook and Mitchell from 1911 to Oct. 31st, 1913, amounted to $5,733.00. This amount includes payments for council attendance ($5.00 per meeting), legal fees, bonuses, gifts and travelling expenses. It is worth noting in passing, that the sums received by Mr. Cook and Cook and Mitchell as above, comprise 17.9 per cent. of the total taxes collected by the township from 1911 to Oct. 31st, 1913.

In connection with this account, there was a payment made on December 19th, 1912, of $400.00, to Cook and Mitchell as part payment of an account of $778.00. On January 10th, 1913, the balance of this account was paid. On February 17th, 1913, another payment of $400.00 was made under authority of a minute of a special meeting of the council called evidently for the purpose of passing this to Mr. Cook, he being then absent in Toronto. The motion as passed stated that the money was a bonus or gift, but some of the councillors who attended that meeting state that the $400.00 passed was intended to discharge the balance of the account already discharged. Another councillor states that the amount was a present or gift as the motion reads. If the former are correct, this sum is returnable by Mr. Cook, if the latter is correct, the payment is in order, as far as passing by the council is concerned. I am unable to say which is correct, but I considered it worthy of being mentioned.

I do not see how Mr. Cook could act as Reeve in 1913 and the council owing him money at the date of his election, and for a short period thereafter, R.S.O. 1913, Chap. 43, Sec. 53. Nor do I see how Mr. Cook could act as Reeve and his firm, Cook and Mitchell (of which the Tisdale Representative is Mr. Cook), act as township solicitors at the same time. As far as I understand both these are at variance with the statutes set down to govern such cases.

Recommendations.

Owing to brevity of time in which to finish the report by Dec. 17th, 1913, I have omitted a list of recommendations in connection with the conduct of affairs of the township, but this list I will forward to the Clerk before Dec. 22nd, 1913. I am, Sir,

Your obedient servant,

Chas. E. Hammond,

Auditor.

Costs of this Audit, **$719.71.**

TOWNSHIP OF TISDALE.

Record of Various Payments to Reeve and His Firm.

1912.			
Jan. 5.	J. E. Cook, expenses to Toronto	$50 00	
" 6.	" balance salary and expenses, 1911	525 00	
" 9.	" election expense	3 00	
" 20.	" expenses to Toronto	100 00	
Mar. 16.	" expenses to Toronto	100 00	
" 16.	" disbursements *re* canvass	34 00	
Apl 4.	Cook & Mitchell, fire investigation	15 00	
" 6.	J. E. Cook, expenses to Toronto	100 00	
May 8.	" council attendance	50 00	
" 27.	" expenses to Toronto	75 00	
July 6.	" expenses to Toronto	100 00	
Aug. 7.	John Mitchell, law stamps	40 00	
" 10.	J. E. Cook, balance of account	50 00	
" 22.	" council attendance	50 00	
" 31.	John Mitchell, costs in full *re* debentures	250 00	
Sept. 7.	Cook & Mitchell, filing cabinet	58 00	
Oct. 10.	J. E. Cook, council attendance	50 00	
" 28.	" expenses to Toronto	100 00	
Dec. 19.	Cook & Mitchell, on account professional services	400 00	
			$2,150 00
1913.			
Jan. 10.	J. E. Cook, balance expenses to Toronto, January, 1912	$50 00	
" 10.	Cook & Mitchell, balance allowance for legal service	378 00	
" 10.	J. E. Cook, balance, 1912, council attendance	90 00	
Feb. 4.	" attendance and by-laws	55 00	
" 17.	" expenses	200 00	
" 17.	" present or gift	400 00	
" 24.	" Toronto expenses	100 00	
Mar. 6.	" expenses to New York	400 00	
May 7.	" expenses	250 00	
Oct. 4.	Cook & Mitchell, bonus legal service	200 00	
			$2,123 00
			$4,273 00
1913.			
	Contra account on statement re fines		295 00
			$4,568 00

This contra account includes council attendance of $95.00, but Mr. Whyte, the township clerk, in giving me a list of outstanding accounts only showed the sum of $75.00 as being due Mr. Cook.

J. E. Cook received in addition to these amounts the sum of $1,000.00, Dec. 19th, 1911, on account of salary, etc., and $165.00 previous to that date.

TOWNSHIP OF TISDALE.

Assets.

1913.			
Oct. 31.	Liquid—		
	Cash in Treasurer's hands	$3,114 76	
	Cash in bank	1,984 83	
	*Cash (fines) in hands of T. Torrance, P. M. See footnote.	400 00	
	C. O. Weston, J.P.	224 90	
	Taxes, 1912	10,529 92	
	Note—Business and income arrears in amount $4,196.00 is practically uncollectable.		
	Taxes, 1913	20,269 95	
			$36,524 36

Passive—			
Real Estate:—			
Blocks 4, 8, 12, Plan M. 29		$1,930 00	
Lot M. 116, Plan M. 10, Railroad Street		792 30	
School No. 1		1,230 00	
School No. 2		1,500 00	
School at Dome Mines (owned by Mining Co.)			
Fire Hall, Schumacher		279 70	
Hose Reel Station		61 75	
Fire apparatus and equipment	$3,986 30		
Less 15 per cent. depreciation	597 95		
		3,388 35	
Team, harness and equipment		360 00	
Water mains for fire purposes		3,956 47	
Sidewalks, roads and bridges		28,621 82	
			$42,120 39
			$78,644 75

* The value of this asset must be decided by the Township Council.

TOWNSHIP OF TISDALE.

Liabilities.

1913.			
Oct. 31. Current—			
On bills payable to Bank of Toronto		$15,000 00	
Interest accrued on same		76 45	
Interest on debenture issue due May, 1913, still unpaid		1,600 00	
Sundry creditors on open account as per list admitted		3,092 75	
Sundry accounts owing in dispute		1,236 99	
Sundry allowances and salaries as per list		1,348 10	
Amount owing to tax collector		13	
First payment of principal and interest on account debenture issue due May, 1914; principal, $9,419.60; interest, $1,600.00		11,019 60	
			$33,374 02
Bonded—			
Debenture issue omitting first payment which is recorded above			$30,580 40
General—			
Balance at credit of General Fund being excess of Assets over Liabilities			$14,690 33
			$78,644 75

TOWNSHIP OF TISDALE.

Accounts due Oct. 31st, 1913—			
Northern Ontario Light & Power Co.		$1,819 33	
Gutta Percha & Rubber Co.		411 80	
Fairbairn, G. E.		1 15	
Dalton Bros.		177 50	
Porcupine Advance		106 50	
McIntyre Mines		150 00	
Moore, Geo.		85 50	
Dunn & Steele		47 50	
Cobalt Nugget		6 40	
LaForest, F.		25 95	
Kennedy, P. S.		138 00	
Wheeler, S.		57 00	
Hamilton, Geo. D.		3 87	
Chennette, D.		25 00	
Northern Canada Supply Co.		75	
Shut, F.		15 00	
Reamsbottom & Edwards		30	
Iroquois Hotel		21 20	
			$3,092 75

Salaries and Allowances—		
Heath, C. L.	$300 00	
Whyte, W. M.	125 00	
Sollay, M.	80 00	
Charette, N.	197 60	
Benito, B.	85 50	
		$788 10
Balance of Council Attendance Fees to Oct. 31st, 1913—		
Ostrosser, D.	$100 00	
Kennedy, S.	135 00	
Reamsbottom, A. H.	140 00	
Fairbairn, Geo.	110 00	
Cook, J. E.	75 00	
		$560 00
		$1,348 10

TOWNSHIP OF TISDALE.

Disputed Accounts.

	Oct 31st 1913.
Development Co., gravel, 1913	$200 00
Walsh, J. L., claim for salary for time he was off sick	670 82
McNabb, J. C., & Co., burial, 1911	34 00
Pipe & Bresley, 1911, claim *re* smallpox patient	68 42
Foley-O'Brien Co., rock	193 15
Township of Whitney, *re* dam on lake	25 00
McMurrich, J. D., 1911, legal services	45 00
	$1,236 39

TOWNSHIP OF TISDALE.

Abstract of Receipts and Disbursements, Jan. 1st to Dec. 31st, 1912.

Receipts.

Credit balance, Jan. 1st	$1,846 60	
Taxes	10,993 08	
Dog taxes	30 00	
Fines	1,691 25	
Licenses	1,699 01	
Debentures	40,000 00	
Loans	25,000 00	
Board of Health	73 00	
Road grants	9,448 59	
Miscellaneous	71 67	

Disbursements.

Salaries and allowances of officials		$3,749 95
Allowances for council attendance		800 00
Travelling expenses		1,125 00
Police administration		2,838 24
Law costs		765 00
Printing, stationery and advertising		502 05
Charity		25 50
Schools		3,000 00
Interest		1,189 29
Loans repaid		30,000 00
License rebates		151 25
Treasurer's petty cash disbursements		75 91
Office furniture		58 00
Roads, bridges, streets and sidewalks		25,868 15
Real estate		792 30
Board of Health		4,812 90
Street lighting		480 00
Rent		321 00
Fire protection		7,603 40
Election and by-law expenses		171 10
Miscellaneous		275 99
Credit balance forward		6,248 17
	$90,853 20	$90,853 20

TOWNSHIP OF TISDALE.

Details of Receipts and Disbursements from Jan. 1st to Dec. 31st, 1912.

Receipts.

Credit balance forward Jan. 1st		$1,846 60
Taxes, per collector, C. O. Weston		10,993 08
Dog taxes, per Constable		30 00
Fines—		
Thos. H. Torrance	$1,486 00	
Chas. A. See	205 25	
		$1,691 25
Licenses—		
Proctor, H. A.	$22 50	
Huddleston, J.	22 50	
Fowler, H.	22 50	
Smith, B.	22 50	
Rich, F.	22 50	
Currie, F.	32 50	
King George Hotel	12 50	
Earl, W.	22 50	
Stanger, G. F.	60 00	
Wernick, W.	22 50	
Jakola, J.	22 50	
Cattarello, D.	22 50	
Furlan, L.	22 50	
Deschenes, B.	22 50	
McCrea, J. H.	22 50	
Wilson, W. B.	22 50	
Kersely, J. E. C.	22 50	
Dewan, B. J.	22 50	
Uonkor, M.	22 50	
Johnson, O.	22 50	
Leonard, A.	22 50	
McKenzie, A.	22 50	
Maki, P.	22 50	
Lubunic, L.	22 50	
Bourdonde, H.	30 00	
Lee Hing	5 00	
Tong Wo	5 00	
Sam Woo	5 00	
Leland, C. F.	5 00	
Harris & Goad	10 00	
Peury, G. H.	10 00	
Foo, John	10 00	
Fairbairn, G. E.	12 50	
Gagne, A.	22 50	
Krankevich, J.	22 50	
Laudreville, H.	32 50	
Bruseau, J.	22 50	
Soon, Lee	5 00	
Davis & Dunn	12 50	
Hogan, P.	22 50	
Middlemiss, J. C.	10 00	
See, Chas. A.	35 00	
Cameron, W. O.	32 50	
Quellette, M.	5 00	
DeBlois, M.	22 50	
De Vaux, G.	5 00	
Moore, G. N.	10 00	
Ukkala, E.	22 50	
Hermant, O.	22 50	
Edlestone, R.	22 50	
Soon, Lee	10 00	
Reamsbottom & Edwards	12 50	
Todd, J. R.	12 50	
Ostrosser & Co.	12 50	
McCormack, P.	22 50	

Bardwell, J.	10 00	
Myers, A.	22 50	
McArtney, W. H.	32 50	
Stenson, G. T.	12 50	
Elliot & Douglas	10 00	
Hotel Connaught	22 50	
Buscovetsky, S.	22 50	
Jin Chow	10 00	
Brennau, Mrs. M.	22 50	
Reamsbottom & Edwards	12 50	
Pipe & Presley	12 50	
Gauthier, J.	22 50	
Humphrey, W. H.	12 50	
Augustine, M.	22 50	
Delesky, E.	16 25	
Cyr, J.	15 00	
Gregory, F.	12 50	
Kingston Hotel	22 50	
Deposits on account of licenses not issued	317 76	
		$1,699 01
Debentures—		
Loan from Provincial Government		40,000 00
Loans—		
Bank of Toronto		25,000 00
Board of Health—		
Garbage collections	$71 00	
Chas. A. See, chloride	2 00	
		$73 00
Road Grants—		
Provincial Government	$8,448 59	
Dome Mines Co., Ltd.	1,000 00	
		$9,448 59
Miscellaneous—		
Unclaimed 1911 cheques deposited in bank	$5 45	
Wages due which Township obtained from Dome Mines *re* expenses sending man to North Bay	62 62	
M. Solley, refund expenses	3 60	
		$71 67
		$90,853 20

TOWNSHIP OF TISDALE.

Jan. 1st to Dec. 31st, 1912.

Disbursements.

Salaries and Allowances of Officials—		
J E. Cook, balance salary as Clerk, Treasurer and Solicitor, 1911	$525 00	
C. L. Heath, Engineer	1,300 00	
G. E. Fairburn, assessing, 1912	131 95	
W. M. Whyte, assessing, 1911	343 00	
W. M. Whyte, Clerk and Treasurer	1,200 00	
C. O. Weston, auditing, 1911	150 00	
C. B. Lloyd, auditing, 1911	1,100 00	
		$3,749 95
Allowance for Council Attendance and Committee Meetings—		
J. E. Cook	$200 00	
S. Kennedy	150 00	
J. E. Dunn	150 00	
Ostrosser, D.	200 00	
Chas. A. See	100 00	
		$800 00
Travelling Expenses—		
J. E. Cook	$625 00	
T. H. Torrance	400 00	
S. Kennedy	100 00	
		$1,125 00

Police Administration—		
J. L. Walsh, Constable	$411 29	
M. Solley, Constable	900 00	
G. E. Fairbairn, Constable	195 00	
D. G. McInnis, Constable	300 00	
J. Brennan, Constable	925 00	
Dalton Bros., livery	4 00	
A. Smeathers, meals for prisoners	6 30	
J. Lawson, meals for prisoners	10 40	
E. T. Bennett, meals for prisoners	1 25	
S. Wheeler, livery	5 00	
J. L. Walsh, expenses to Sudbury with prisoner	40 00	
M. Solley, expenses to Sudbury with prisoner	40 00	
		$2,838 24
Law Costs—		
Cook & Mitchell *re* Liberty Stores fire	$15 00	
Cook & Mitchell, on account legal services	400 00	
John Mitchell, *re* Debenture loan	290 00	
Beatty & Blackstock, *re* Debenture loan	60 00	
		$765 00
Printing, Stationery and Advertising—		
Northland Publishing Co.	$15 50	
Chas. A. See	14 30	
J. Doust	32 50	
Porcupine Supply Co.	5 70	
Porcupine Press	10 50	
Wicheler & Froost	10 00	
G. Lake	2 00	
Municipal World	136 50	
Porcupine Advance	247 25	
Fairbairn, G. E.	5 05	
Sullivan, J. E.	18 75	
Mack, C. W.	4 00	
		$502 05
Charity—		
J. Morrison	$15 00	
H. Dickson	10 50	
		$25 50
Schools—		
S. S. No. 1	$1,200 00	
S. S. No. 2 (included note for $1,400 from 1911)	1,800 00	
		$3,000 00
Interest—		
Traders' Bank, on note	$5 80	
Bank of Toronto, on note and overdraft	1,183 49	
		$1,189 29
Loans Repaid—		
Bank of Toronto		$30,000 00
License Rebates—		
Bourdonde, H., full	$30 00	
Maki, P., half	11 25	
McKenzie, A., full	22 50	
Leonard, A., half	11 25	
Dewar, B. J., half	11 25	
Eckersley, J., half	11 25	
Wilson, W. B., half	11 25	
McCrea, J. H., full	22 50	
Deschenes, D., $22.50 pd. B22, Deschenes	15 00	
Moore, G. N., half	5 00	
		$151 25
Treasurer's Petty Cash Disbursements—		
Postages, wires, express, and etc.		75 91
Office Furniture—		
Cook & Mitchell, cabinet, etc.		58 00

Roads, Bridges, Streets and Sidewalks—

(1) Contracts and Material:

J. O'Neill, contract	$340 01	
L. S. Joy, lumber	6 24	
H. Campbell & Son, lumber	105 00	
F. Cook, blacksmith	2 40	
A. Boyd, horse feed	48 00	
Knight Bros. & McKinnon, lumber	125 30	
Salmon Lumber Co., lumber	111 50	
H. C. Dunbar, lumber	206 48	
Foley, O'Brien, Ltd., rock	2 00	
Kennedy, S. S., supplies	125 05	
McCammus, T., lumber	16 50	
Joy, H. N., supplies	80 10	
T. & N. O. Railway, pile driver	100 00	
Crawford, J. B., sidewalk across creek	175 00	
do Pearl Lake bridge	1,291 65	
Bertrand, D., timber	1,136 24	
Desaulniers, T., corduroy contracts	405 00	
McCay, W. H., sidewalks contracts	1,069 59	
Crawford, J. B., sidewalks contracts	2,181 25	
Walsh, R., sidewalks contracts	546 08	
Joy, L. S., material	31 15	
Kennedy & Phillips, clamps	9 00	
Joy, L., sidewalk contract	466 56	
Laforest & McGillivery, Blacksmith	15 50	
Davis & Dunn, supplies	218 15	
King George Hotel, tile	25 20	
Hamilton & Co., G. D., lumber	2 64	
Solley, M., signs	1 50	
		$8,843 09

(2) Sidewalks built by Property Owners and amounts refunded by Township:

Bank of Toronto	$44 38	
A. C. Brown	60 00	
Nor. Canada Supply Co.	77 00	
Stenson Bros.	38 50	
Stanger, G.	22 19	
Owens, H. E.	22 19	
Gibson, H. L.	39 05	
Canadian Bank of Commerce	49 70	
Steep, R. J.	19 25	
Shirett, C. L.	16 69	
Fairbairn, G. E.	22 19	
Haley, T. E.	44 38	
See, Chas. A.	88 00	
Walsh, R.	62 75	
Wilson, W. B.	18 00	
Walsh, J. J.	17 50	
Campbell, W. F.	29 25	
Robin, A. J.	15 00	
Superior, S.	15 00	
Nipissing Stores	38 50	
Fresby Bros.	15 00	
		$754 52

(3) Wages for Teaming and Day Labour under Township Supervision:

Drotor, B.	$4 80
Vesoli, G.	3 30
Raycraft, E.	6 90
Silvio, V.	7 60
Rodgers, M.	16 50
McGviney, W.	16 50
Cook, A.	16 35
Grant, A.	16 35
Quilty, J.	16 35

Malone, F.	16 35
O'Neill, J.	16 35
Middleton, W.	16 95
Robertson, J.	16 95
Jones, C.	15 00
King, L.	10 95
Tangeray, A.	10 95
Pietre, F.	15 00
Frank, B.	15 00
Damiano, G.	15 00
Antonio, C.	12 60
Santissimo, G.	15 00
Gievanni, T.	12 60
Townsem, J.	4 20
Pipperess, J.	4 20
Robillard, A.	2 40
Martin, J.	2 40
Clark, R. C.	45 00
Murphy, J.	64 00
Kennedy, P.	28 00
Pipe & Presley	29 25
Fiss, H.	622 75
Dalton Bros.	1,182 25
Gallins, F.	7 50
Ross, D.	7 50
Francisco, S.	7 50
Simopti, V.	12 50
Diamor, F.	12 50
Lamano, G.	10 00
Laptuta, J.	2 50
Slie, M.	6 25
Soky, J.	6 25
Woona, T.	3 37
Luchek, T.	3 37
Simopti, F.	2 12
Tomans, L.	9 85
Walsh, J. L.	1,060 00
Willoughby, J. B.	9 60
Burke, J.	46 37
Musmeci, S.	49 00
Antonio, A.	17 37
Sadow, H.	13 00
Dimoso, F.	8 75
Nicoll, N.	8 75
Truste, J.	50 25
Drinton, M.	41 75
Prone, P.	174 74
Diorio, D.	81 87
Rendine, M.	209 24
Nardelk, N.	95 62
Borda, F.	40 75
Piarren, V.	40 62
Mezzarobba, I.	305 74
Mezzarobba, G.	206 37
Piasgon, L.	41 62
Thlwsa, T.	36 25
Journeau, E.	195 00
Peters, L.	245 87
Sargente, C.	143 12
Casciano, E.	34 00
Ross, J.	31 75
Ferri, L.	162 37
Guiseppe, R.	30 99
Masimo, B.	34 49
Matello, L.	86 86
Munno, N.	171 87
Biscoli, J.	34 00
Polock, B.	32 87
Guinajio, L.	32 62

Giordano, E.	23 27
Charette, N.	152 43
Broncoro, T.	23 62
Servais, F.	157 50
Marten, J.	21 00
Romani, F.	21 00
Eorman, J.	18 75
Eorman, G.	16 50
Kengrich, F.	21 00
Asper, J.	14 50
Corrallego, A.	8 00
Callegari, R.	113 12
Cristaff, L.	6 75
Realoff. R.	6 75
Braden, B.	6 75
Tonolt, V.	160 37
Challifoux, J.	4 50
Servais, J.	119 85
Fera, J.	190 92
Vandria, M.	25 62
Deluca, L.	14 50
Swanson, A. H.	6 00
Borda, F.	22 25
Ross, J.	62 25
Nickslou, M.	8 00
Kennedy, P. H.	683 50
Welsh. A. D.	228 50
Harrop, F.	35 00
Spadafore, N.	140 37
Cumming, J.	83 95
Seguin, F.	21 30
Moore, G.	245 00
Prevost, P.	18 20
Allen, F.	200 25
Allen, P.	198 95
Strain, T. A.	10 45
Blench, G. T.	7 25
Maloney, J.	10 80
Girodano, M.	244 25
Guntek, L.	116 12
Carachig, P.	116 12
Piogg, J.	52 12
Tingci, R.	72 12
Giorbusse, G.	52 62
Counnillo, C.	52 12
Mutmic, G.	114 12
Braden, M.	59 12
Bisici, G.	127 62
Divirigo, A.	117 12
Aspero, F.	47 62
Bardia, F.	89 62
Paijo, V.	163 87
Rose. G.	51 62
Marten. G.	101 62
Bomoni, T.	106 37
Corimen, T.	108 62
Cosimio, T.	126 62
Giordoni, N.	52 12
Beswia, M.	110 87
Bosetto, G.	104 12
Giordoni, T.	161 02
Givingo, L.	127 37
Cobuchocy, R.	51 12
Prodoff, B.	106 37
Dono, V.	106 37
Jumono, F.	106 37
Cristi, L.	106 37
Crankreek, G.	127 37
Morine, V.	51 12

Polo, T.	35 37	
Martino, C.	129 62	
Martino, G.	203 62	
Fera, G.	254 42	
Villino, L.	131 87	
Modolo, D.	130 37	
Challifoux, A.	135 15	
Trinchiguma, P.	12 87	
Aguno, E.	9 00	
Cohen, K.	4 50	
Mateo, B.	3 50	
Deluca, T.	325 17	
Meggarch, G.	129 62	
Shortt, N. S.	211 75	
Sparks, W.	8 75	
Chanette, D.	196 00	
Drinkwater, P.	91 87	
Thomas, W.	10 00	
Gianotte, S.	6 75	
Bennachia, G.	42 62	
Dunn, W. E.	15 86	
Cattarello, D.	156 25	
Dalisanta, A.	9 75	
Stroh, F.	87 20	
Marnie, O.	67 25	
Cohichinwier, B.	78 50	
Nardello, M.	77 75	
Ronprere, L.	1 50	
Darosa, A.	110 00	
Mattonas, C.	62 00	
Palzzon, L.	112 25	
Conillo, C.	76 50	
Cipposora, P.	74 00	
Poly, T.	80 75	
Aquino, T.	78 50	
Sesaulnier, E.	3 25	
Sesaulnier, T.	5 50	
Raycraft, W.	189 00	
O'Neill, J.	24 00	
Lamb, F.	10 50	
Wheeler, B.	126 00	
McGuinness	70 00	
Sullivan, D.	6 25	
Four, N.	7 50	
Taylor, B.	5 00	
Pollock, R.	2 50	
Lamb, L.	10 50	
Felice, G.	77 75	
Mezza, G.	46 25	
Girber, K.	77 67	
Villon, L.	38 29	
Fero, P.	19 50	
Pork, F.	22 50	
Tarini, A.	10 50	
		$16,270 54

Real Estate—

Royal Bank Lot, No. 116 Railroad St		792 30

Board of Health—

(1) Supplies, etc.

Dr. H. H. Moore, *re* smallpox patient	$195 00	
The Young Co., chloride of lime	70 49	
Nat. Drug & Chemical Co., chemicals	11 65	
Milton Carr Co., supplies	230 35	
J. C. McNabb & Co., removal of bodies	75 00	
Mines Chemical Co., supplies	25 16	
		$607 65

(2) Wages for Teaming and Day Labour.

O'Neill, J. H.	$220 00	
Kealey, J.	12 00	
Fox, J.	254 65	
Barry, E.	3 00	
Doria, G.	103 75	
Diluca, G.	148 75	
Sinopti, F.	57 50	
Catterzolla, G.	5 00	
Cochrane, R.	686 50	
Walsh, A. D.	526 00	
Barry, R.	68 75	
Walsh, J. L.	250 00	
Santo, G.	107 50	
Aspero, F.	172 50	
O'Brien, M.	18 75	
Lamano, G.	2 50	
Burke, J.	12 50	
Giordono, A.	32 50	
Raimondi, P.	43 75	
Alexander, J.	136 00	
McCauley, P. J.	35 00	
Mage, A.	25 00	
Therrien, H.	25 00	
Dirio, D.	40 00	
Brock, E.	27 50	
Jamieson, R.	100 00	
Ginotti, F.	12 50	
Kalanadick, N.	60 00	
Chenel, G.	60 00	
Voloshin, D.	56 25	
Norcomance, N.	56 25	
Luchek, T.	13 75	
Bertmore, B.	15 00	
Kulakosky, T.	17 50	
Kulakosky, A.	17 50	
Magee, S.	157 50	
Dion, C.	30 00	
Guiseppe, R.	37 50	
Gagnon, J.	7 50	
Ring, P.	81 25	
Drinkwater, P.	83 75	
Juda, N.	53 75	
Juda, T.	41 25	
Juda, M.	61 25	
Rentine, M.	7 50	
Joy, L.	33 00	
Luigi, M.	30 00	
Goranstein, S.	112 00	
Tronpenier, F.	15 00	
Dionne, A.	2 35	
Ferro, P.	8 25	
Burke, J.	8 25	
Dalton Bros.	12 00	
		$4,205 25

Street Lighting—

Nor. Ontario Light & Power Co.		480 00

Rent—

Whyte, W. M., Council office	$300 00	
Wilson, W. B., Hall for public meetings	21 00	
		321 00

Fire Protection—

Dominion Express, Freight on supplies	$11 85	
Eastern Pipe & Con. Co., Gate valves, pipe, etc.	694 42	
Lessard, A., Work on sleigh	3 50	
Kennedy, A., Blacksmith	3 80	
Joy, H. N., Supplies for fire hall	51 70	

Roy, J. B., Wood	9 00	
Stewart, M., Set sleighs	28 25	
Everell, G., Work on fire hall	154 90	
Havraham, E., Work on hydrants	5 60	
Quilty, J., Work on hydrants	5 60	
Bulger, J., Work on hydrants	4 60	
Sutherland, J., Work on hydrants	5 60	
Howka, G., Work on hydrants	1 50	
McPherson, J. D., Setting hydrants, etc.	234 50	
Brown, J., Chimney on fire hall	20 00	
Can. Express Co., Express on extinguishers, etc.	28 98	
Victor Fire Extin. Co., Extinguishers	301 30	
Pedoff, R., Work on hydrants	4 20	
Coristaff, L., Work on hydrants	4 20	
Danoff, V., Work on hydrants	2 70	
Whyte, W. M., Amount distributed *re* Liberty Stores fire	150 00	
Bashaw, O. E., Work on power house	6 00	
Gen. Elec. Con. Co., Work on fire hall	10 05	
Dome Mines, *Re* fire pump	18 70	
N.O.L. & P. Co., Phone	25 00	
Township of Whitney, Fire reel	98 00	
Morrison, J., Gong bell	11 75	
N.O.L. & P. Co., Pumping	2,452 29	
Tierney, M. J., Watching fire	3 00	
Armstrong, G., Watching fire	3 00	
Barry, R., Watching fire	3 00	
Stubrin, G., repairing hydrant	3 60	
Irwin, G. A., Work on ladders	21 15	
Vachon, E., Work on ladders	14 60	
McFarlane Ladder Works, Ladders	10 00	
Kennedy & Phillips, blacksmiths	27 95	
Lessard, F., Work on fire hall	9 00	
Joy, L. S., Wood	7 25	
Knight Bros. & McKinnon, Lumber for fire hall	91 06	
Nor. Canada Supply Co., Pipe, etc.	467 04	
Heath, C. L., Freight on hose, etc.	26 13	
Stack, J., Pipe fittings, Schumacher	18 80	
Webber, R., Pipe fittings, Schumacher	7 00	
O'Connor, J. P., Pipe fittings, Schumacher	8 75	
Marion D., Pipe fittings, Schumacher	7 00	
Moore, A. E., Building Schumacher fire hall	141 00	
Williams, G., Wiring Schumacher fire hall	6 00	
Ostrosser, D., *Re* J. Stack, contract pipe-laying at Schumacher	302 08	
Fairbairn, G. E., Inspecting extinguishers	5 00	
Pipe & Presley, Supplies	12 40	
Gutta Percha & Rubber Co., account equipment	1,384 50	
Cropsey, J., Work on fire hall	18 00	
Union Coal Co., Wood	3 25	
Nor. Canada Supply Co., part cost gong	29 00	
McIntyre Mines, Ltd., Pumping, Schumacher	184 00	
Roulean, Mrs., Rent fire hall	360 00	
Cook, J. E., Express on gong	1 90	
Fairbairn, G. E., Expenses, Aura Lake	2 00	
Joy, L., Erecting fire bell	16 00	
Milton Carr Co., Supplies	3 75	
Fairbairn, G. E., Firemen's allowance	58 00	
		$7,603 40

Election and By-law Voting Expenses—

Larkin, J., Returning Officer	$10 00	
Rogers, G., Returning Officer	5 00	
Fairbairn, G. E., Returning Officer, 1911-1912	9 00	
Armstrong, E., Poll Clerk	3 00	
Kill, A. E., Poll Clerk	3 00	
Dowsley, W., Poll Clerk	3 00	
Solomon, S., rent	20 00	
Price, J. E., rent	5 00	
Dalton Bros., Rig	4 00	
Whyte, W. M., Returning Officer	7 50	

Cook, J. E., Forms	1 10	
Bertrand, P., Constable	2 00	
Whyte, W. M., Returning Officer	6 00	
Everell, G., Poll Clerk	4 00	
Smith, T. C., Rent	6 00	
Insole, G., Agent	4 00	
Dowsley, G. W., Poll Clerk	4 00	
Insole, G., Work on Voters' Lists *re* Income Assess. for Roll	30 00	
Proctor, P. R., Poll Clerk	4 00	
Fairbairn, G. E., Deputy Returning Officer	6 00	
Insole, G. H., Deputy Returning Officer	6 00	
Price, Jos., Rent	5 00	
Todd, J. R., Deputy Returning Officer	6 00	
Servais, N., Rent	6 00	
Blosser, R. E., Poll Clerk	4 00	
Whyte, W. M., Returning Officer	7 50	
		$171 10

Miscellaneous—

Fournier, J., Searches	$1 15	
Can. Express	4 60	
Barry, R., Attending insane man	25 00	
T.N.O. Ry., freight	1 69	
Steele, Briggs Co., Seed	44 90	
Fuller, A. S., & Co., Map	1 25	
Joy, H. N., Sundry supplies	11 40	
Cook, J. E., Disbursements *re* petition	34 00	
U.S. Fidelity & Guarantee Co., Bond premiums	12 50	
Bashaw, A. E., Rent hall, Revision Court	4 00	
Heath, C. L., Livery	5 50	
Kennedy, S., Transit lost in fire	125 00	
Insole, G., Distributing appeals *re* Revision Court	5 00	
		$275 99
Credit balance forward		$6,248 17
		$90,853 20

1913.
Jan. 1. Credit balance forward $6,248 17

TOWNSHIP OF TISDALE.

Bank and Cash Reconciliation, 31st. December, 1912.

Credit balance, Jan. 1st	$1,846 60		
Deposits for year, per Bank Book	88,963 00		
Disbursements for year, per cash book		$84,605 03	
Balance at credit, per cash book		6,204 57	
	$90,809 60	$90,809 60	
Credit balance, per cash book	6,872 92		
Unpresented cheques—			
T. E. Haley	$26 38		
C. O. Weston	22 19		
Gutta Percha & Rubber Co.	600 00		
C. L. Heath	7 73		
McLeod, T. W., & Co.	12 05		
		668 35	
Credit balance, per cash book		6,204 57	
	$6,872 92	$6,872 92	

CASH BALANCE, DEC. 31ST., 1912.

Total receipts, per cash book	$89,006 60	
Total deposits, per bank book		88,963 00
Balance—cash in hand		43 60
	$89,006 60	$89,006 60

TOWNSHIP OF TISDALE.

ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Jan. 1st to Oct. 31st, 1913.

RECEIPTS.

Balance at credit, Jan. 1st	$6,248 17
Taxes	19,690 14
Dog taxes	138 00
Fines	1,292 25
Licenses	1,845 00
Loans	5,000 00
Miscellaneous	153 85

DISBURSEMENTS.

Salaries and allowances of officials	$2,635 40
Allowances for Council attendance	436 00
Travelling expenses	1,250 00
Bonus—J. E. Cook	400 00
Law costs	608 00
Police administration	2,580 40
Printing, stationery and advertising	160 24
Charity	104 85
Schools	2,600 00
Interest	660 90
Loans repaid	5,000 00
License rebates	70 00
Real estate	1,930 00
Treasurer's petty cash disbursements	21 72
Roads, bridges, streets and sidewalks	2,753 67
Board of Health	2,104 10
Street lighting	122 02
Rent	260 00
Team and outfit	360 00
Fire protection	5,079 27
Miscellaneous	131 25
Credit balance forward	5,099 59
	$34,367 41 $34,367 41

TOWNSHIP OF TISDALE.

DETAILS OF RECEIPTS AND DISBURSEMENTS.

Jan. 1st to Oct. 31st, 1913.

Receipts—		
Balance at credit, Jan. 1st.		$6,248 17
Taxes, per Collector, C. O. Weston		19,690 14
Dog tax, per Constable		138 00
Fines—		
Thos. H. Torrance	$1,183 75	
C. O. Weston	100 00	
Chas. A. See	2 00	
Pound fees, per constable	6 50	
		1,292 25

Licenses—

Renaud, T.	$15 00
Dagenais, D.	5 00
Smith, B. A.	15 00
Harris & Good	5 00
Fera, J.	30 00
Hop Sing	2 50
Lee, A.	2 50
Wilson, W. B.	22 50
Moore, G. N.	15 00
Eckersley, J.	15 00
Delesky, E.	30 00
Taylor, N. R.	12 50
Servais, N.	22 50
Leland, C. F.	5 00
Johnson, O.	30 00
Leonard, A.	30 00
Humphrey, Mrs.	20 00
McKenzie, A.	30 00
Fairbairn, G. E.	10 00
Bucovetsky, A.	20 00
McCrea & Cuthane	30 00
Kenner, W. H.	30 00
Dewan, B. J.	30 00
Elliott, C.	2 50
Oscar, S.	10 00
Gagne, A.	15 00
Currie & Rich	45 00
Hotel Connaught	15 00
Wernick, M.	25 00
Stanger, G. F.	40 00
" "	25 00
Todd, J. R.	10 00
Price, J.	5 00
Hamilton, J.	45 00
Pipe & Presley	10 00
McWaters & Tompkins	2 50
Wheele, S.	20 00
Dalton Bros.	25 00
Reamsbottom & Edwards	10 00
" "	10 00
Wilson, Mrs. M.	30 00
Tong Wo.	5 00
Ostrosser & Co.	5 00
See, Chas. A.	10 00
Sam Woo	5 00
Hogan, P.	30 00
Freeman, A. R.	5 00
Hippenstall & Clarke	2 50
Middlemiss, M.	5 00
Gattlich, J.	15 00
Whitton, J.	35 00
Lee Hing	2 50
Corrigan, G.	10 00
Fredrich, A.	20 00
King George Hotel	5 00
Brennan, Mrs.	30 00
Furlan, L.	15 00
Dodaro, L.	45 00
Frunkin, O. & N.	30 00
Cattarello, D.	30 00
Hermant, O. & Co.	30 00
Costello, W.	30 00
Heith, L.	30 00
Cartwright & Lang	2 50
Huddlestone, J.	30 00
Krankevich, J.	30 00
McArtney, W. H.	45 00

Dome Mines	27 50	
Toomey, J.	30 00	
Boalovic, N.	30 00	
Augustin, M.	30 00	
Lalonde, A.	30 00	
White, A. E.	25 00	
Mortson, A.	15 00	
Gample, J. W.	30 00	
Wilson, R.	22 50	
Holgenac, M.	15 00	
Jim Chew	2 50	
Fong, C.	2 50	
Perry, G. A.	2 50	
Miller & Wing	5 00	
McLeod, Mrs.	2 50	
Picard, A.	15 00	
Donell, P.	15 00	
Soon Lee	2 50	
Harris, L. W.	25 00	
Gagne, A.	15 00	
Eping, A.	22 50	
Falck, W.	15 00	
Gallagher, P. F. K.	12 50	
Ostovitch, S.	15 00	
Johnson, S.	15 00	
Friedman, M. B.	15 00	
Charette, N.	15 00	
Godin, J.	25 00	
Eschman, J. H.	20 00	
Lonti, D.	20 00	
Maroz, M.	15 00	
Oriskovich, D.	15 00	
Hop Sing	2 50	
Frith, H. H.	2 50	
Nixon, J.	15 00	
Tremblay, J.	2 50	
		$1,845 00
Loans—		
Bank of Toronto		$5,000 00
Miscellaneous—		
Salmon Lumber Co., refund amount, paid in error	$31 65	
D. C. McNabb & Co., refund amount, paid in error	15 00	
D. Bertrand, re fire	9 50	
J. L. Walsh, refund bal. of expenses	8 20	
Sanitary collections	89 50	
		$153 85
		$34,367 41

Township of Tisdale.

January 1st to October 31st, 1913.

Disbursements.

Salaries and Allowances of Officials—		
Whyte, Miss M., typewriting	$145 00	
Lloyd, C. B., auditing, 1912	100 00	
Weston, C. O., auditing, 1912	150 00	
Weston, C. O., extending 1912 roll	125 00	
Weston, C. O., assessing, 1913	500 00	
Whyte, W. M., clerk and treasurer	900 00	
Heath, C. L., engineer	700 00	
Whyte, W. M., B. M. & D.	15 40	
		$2,635 40

Allowances for Council Attendance—		
Cook, J. E.	$115 00	
Kennedy, S.	65 00	
Dunn, J. E.	60 00	
Ostrosser, D.	41 00	
See, Charles A.	30 00	
Fairbairn, G. E.	125 00	
		$436 00
Travelling Expenses—		
Cook, J. E.	$1,000 00	
Kennedy, S.	50 00	
Torrance, Thomas H.	200 00	
		$1,250 00
Bonus—		
Cook, J. E.	$400 00	
		$400 00
Law Costs—		
Cook, J. E., Fire investigation and by-laws	$30 00	
Cook & Mitchell, balance 1912 account	375 00	
Cook & Mitchell, Balance, 1913	200 00	
		$608 00
Police Administrations—		
Walsh, J. L., Constable	$1,127 00	
Brennan, J. A., Constable	90 00	
Solley, M., Constable	890 00	
McNeil, Dr., Inquest, etc.	10 40	
Thomas, Dr., Inquest, etc.	5 00	
Brenan, J. A., furniture for jail	10 00	
Walsh, J. L., for two special constables	28 00	
Walsh, J. L., Expenses with prisoner to North Bay	12 50	
Walsh, J. L., Expenses with prisoner to North Bay	40 00	
Milligan, G., Expenses with prisoner to North Bay	12 50	
Kelly, P., Expenses with prisoner to North Bay	12 50	
Solly, M., Expenses with prisoner to North Bay	40 00	
Rondow, C., Expenses with prisoner to North Bay	14 00	
Tremblay, J., Meals for prisoners	7 60	
Iroquois Hotel, Meals for prisoners	7 60	
Cleverly, G., Meals for prisoners	25 65	
Baltimore Lunch, Meals for prisoners	21 15	
Smith, J. W., Watching at Moneta townsite	108 50	
Scott, W., Building pound	34 00	
Scott, W., Locks, etc., for jail	11 25	
Moore, G., Livery	29 00	
Dalton Bros., Livery	12 75	
Porcupine Telephone, Phones for C. O. Weston	31 00	
		$2,580 40
Printing, Stationery and Advertising.		
Municipal World	$28 19	
Miss Docker (copying)	3 00	
Cobalt Nugget	13 80	
Porcupine Advance	103 50	
Fairbairn, G. E.	11 75	
		$160 24
Charity—		
McNabb & Co., J. C. (refunded Sept. 11th, 1913)	$15 00	
McNabb & Co., J. C., Funeral expenses	54 85	
Laroque, M	35 00	
		$104 85
Schools—		
S. S. No. 1	$1,300 00	
S. S. No. 2	1,300 00	
		$2,600 00
Interest—		
Bank of Toronto		$660 90
Loans Repaid—		
Bank of Toronto		$5,000 00

License Rebates—		
Krankevich, J.	$15 00	
Dodaro, L.	15 00	
Friedman, M. B.	5 00	
Hermant, O. & Co.	5 00	
Nixon, J.	15 00	
Lalonde, A.	15 00	
		$70 00
Real Estate—		
Blocks 4, 8 and 12, Plan M 29		$1,930 00
Treasrer's Petty Cash Disbursements—		
Postages, Wires, Express, etc.		$21 72
Roads, Bridges, Streets and Sidewalks—		
(1). Contracts, Material and Supplies:		
Bertrand, D.	$57 00	
Joy, L.	21 87	
Salmon Lumber Co.	56 75	
Davis & Dunn	14 05	
Joy, H. N.	65 15	
LaForest, F.	40 75	
See, Charles A.	0 60	
Kennedy, S.	155 00	
Reamsbottom & Edwards	21 74	
Hamilton, G. D., & Co.	1 76	
Reamsbottom & Edwards	398 00	
Dunbar, H. C.	53 24	
		$885 91

(2). Wages for teaming and day labour under Township supervision:

Charette, N.	$237 30
Dumnis, E.	21 60
Murray, G. A.	31 65
Dalton Bros.	52 00
Frenier, T.	1 92
Webb, H.	5 40
Marten, J.	23 10
Tillerino, A.	4 80
Tromblay, S.	5 10
Desaulniers, T.	24 15
Journeau, O.	76 20
Challifoux, A.	52 20
Allere, A.	36 60
Fera, G.	52 90
Dickson, W.	51 60
McCormick, F.	5 40
Gauthier, J.	2 70
O'Neill, J. H.	78 70
Staughton, A. K.	5 40
Kennedy, P. S.	181 70
Crawford, J. B.	36 63
Wheeler, S.	19 50
Moore, G.	16 00
Baillod, A.	13 00
Grotto, G.	2 25
Limman, F.	1 65
Lipka, P.	2 25
Robillard, A.	2 70
Alleppo, F.	22 20
Bichido, E.	22 80
Allan, F.	16 20
Lynch, M.	16 50
Dijoirden, N.	111 30
Chanette, D.	37 05
Valentine, E.	4 20
Ambrosio, R.	4 20
Champagne, A.	7 20

McIntyre, J. M.	3 00	
Fera, J.	23 04	
Spadafore, R.	23 65	
Prone, S.	24 75	
Sicole, P.	17 32	
Cocco, R.	34 64	
Osmanoff, H.	17 32	
Spadafore, J.	17 32	
Bolonne, P.	17 32	
Nutmic, J.	17 32	
Carakic, P.	17 32	
Sclanting, T.	17 32	
Botenvic, E.	17 32	
Caruso, F.	17 32	
Rigajio, A.	9 07	
Antonolli, A.	2 45	
Delantine, M.	1 37	
Guiseppe, B.	4 12	
Guerino, P.	4 12	
Wittorio, P.	4 12	
Obrano, S.	2 45	
Katz, N.	10 17	
Shub, M.	10 17	
Petsh, P.	10 17	
Mozta, M.	17 60	
Lavegre, M.	15 12	
Semchen, J.	15 12	
Krupka, T.	17 60	
Grant, A.	1 20	
Cook, A.	1 20	
Karoski, J.	4 95	
Jarosloski, A.	4 95	
Cropsey, J.	25 60	
Charette, B.	47 70	
Tarini, A.	38 40	
Angelo, A.	2 70	
Usuano, C.	2 70	
Rafaelle, J.	2 70	
T. & N. O. Railway	15 00	
Corrigan, G. L.	46 00	
		$1,867 76

Board of Health—

(1). Sundry Supplies:

Kennedy, P. S.	$85 50	
See, Charles A.	4 80	
Milton Carr Co.	108 60	
Joy, H. N.	1 30	
		$200 20

(2). Wages for teaming and day labour under Township supervision.

Ross, D.	$379 50	
Paulo, F.	255 50	
Benito, B.	267 20	
Cochrane, R.	186 50	
Cosentino, G.	145 50	
LaForest, F.	28 90	
Kennedy, P. S.	143 00	
Karonsos, T.	87 00	
Fera, J.	84 00	
Bora, F.	15 00	
Charette, N.	260 80	
Culbert, C. A.	1 00	
Bagsby, L.	50 00	
		$1,903 90

Street Lighting—

Northern Ontario Light & Power Co.	$122 02	

Rent—

Whyte, W. M., Township office	$225 00	
Wilson, W. B., Hall for meetings	35 00	
		$260 00

Team and Outfit—		
Langley, J. P.		360 00
Fire Protection——		
McIntyre Mines, Ltd., Pumping	$541 00	
Cropsey, J., Drying hose	6 00	
Jessop, T., Installing hydrant	4 40	
McKinnon, C., Installing hydrant	4 40	
Brown, L. W., Firemen's allowances	689 50	
Marsden, T. V., Stove and pipes, fire hall	6 00	
Dunn & Steele, Wood	5 00	
Sceli, W., Charges on new fire hall	110 00	
Fulton, J., Work on new fire hall, etc.	13 00	
Davis & Dunn, Hydrants	156 76	
LaForest, F., Blacksmith	20 50	
Joy, H. N., Supplies	19 60	
Northern Canada Supply Co., Pipe, etc.	227 61	
Reamshottom & Edwards, Supplies	12 76	
Moore, A. E., Schumacher fire hall	104 00	
Casey, J. M., Caretaker	78 00	
T., & N. O Railway, Freight	23 57	
Hewitt, J., Caretaker	48 00	
Knight Bros. & McKinnon, Lumber for Schumacher fire hall	28 70	
Milton, Carr & Co., Supplies	50 75	
Cook & Mitchell, Rent fire hall	200 00	
Strain, T. A., Inspecting chimneys and stove pipe	75 00	
Canadian Express	22 15	
Northern Electric Co., Fire alarms	48 21	
Dunbar Lumber Co., Lumber	2 10	
Porc. Telephones, 'phones and alarm snpplies	72 10	
Nat. Drng Co., Chemicals	23 46	
Hart, J., Repairing pipe, Schumacher	7 87	
Russell, J., Repairing pipe, Schumacher	7 87	
Freedman, M. B., Gloves	3 60	
Harris, L. W., Schumacher firemen's allowance	62 25	
McIntyre Mines, Piping	2 85	
Walsh, J. L., Chairs, fire hall	10 50	
Union Coal Co., Coal	6 25	
Brazeau, A., Fixing pipes	1 10	
Scili, W., Building reel house	61 75	
McDonald, A. R., fire allowance	8 00	
Schumacher Syndicate, Supplies	1 35	
Ecclestone, M., Rope, etc.	4 46	
Crawford, J. B., Moving pump	2 00	
McGowans, R. H., Work at Schumacher	9 35	
Robertson, A., Work at Schumacher	11 25	
Northern Ontario L. & P. C., pumping	1,344 48	
Smith, J., Work on hydrant	8 25	
Cameron, H. & Co., Extinguishers	350 00	
Drummond McCall & Co., Plugs	3 75	
Dome Mines, Laying pipeline	140 02	
Hewitt, J. L., Painting fire hall	5 00	
Regnell, R. T., Repairs	2 50	
Gutta Percha & Rnbber Co., account equipment	400 00	
Harris, L. W., Caretaking, Schumacher	24 00	
Stuart, E., Work on hydrant	8 25	
		$5,079 27
Miscellaneous—		
Reamsbottom & Edwards, Sundry supplies	$44 95	
McCutcheon, G. A., Treasurer's bond	8 00	
Harrison, E., Rebate taxes	6 25	
Monaghan, W., Fare *re* Revision Court	12 50	
Armstrong, G., Fare *re* Revision Court	10 00	
Heath, C. L., Expenses, Cochrane	6 30	
King George Hotel, Entertaining Ministers	17 00	
Hewson, Judge C. E., Court of Revision	23 25	
Dalton, C., Livery	3 00	
		$131 25
Credit balance forward		$5,099 59
		$34,367 41

1913.		
Nov. 1.	Credit balance forward	$5,099 59

UNPRESENTED CHEQUES, OCTOBER 31ST, 1913.

1913.			
Jan.	3	Millman, N.	$48 00
"	3	Millman, N.	21 87
"	4	Salmon Lumber Co.	12 55
Mar.	6	Moore, A. E.	52 00
May	26	Gauthier, J.	2 70
"	26	Stoughton, A K.	5 40
July	3	Limman, F.	1 65
"	3	Robillard, A.	2 70
Sep.	29	McGowans, R. H.	9 35
"	29	Robertson, A.	11 25
"	22	Walsh, J. L.	152 70
Oct.	28	Tarrini, A.	38 40
"	28	Usano, C.	2 70
"	28	Rafaelle, J.	2 70
"	30	T., & N. O. Railway	15 00
"	30	Cameron, H & Co.	350 00
"	30	Drummond, McCall & Co.	3 75
"	30	Dome Mines	140 02
"	30	Reamsbottom, A. H.	76 40
"	30	Joy, H N.	1 30
"	30	Marshall, Eulstone	1 58
"	30	McNeil, H. M.	5 00
"	30	Northern Canada Supply Co.	44 46
"	30	Wilson, W. B.	15 00
"	30	Reamsbottom & Edwards	1 05
"	30	Regnell, R. T.	2 55
"	30	Corrigan, G. L.	46 00
"	30	Porcupine Advance	24 00
"	30	McIntyre Mines	150 00
"	30	Gutta Percha & Rubber Co.	400 00
"	30	Todd, J. R.	500 00
"	30	N O. L. & P. Co.	466 50
"	30	Charette, N. C.	100 00
"	30	Dunbar, H. C.	53 24
"	30	Cook & Mitchell	125 00
"	30	Davis & Dunn	7 70
			$2,892 47

TOWNSHIP OF TISDALE.

BANK & CASH RECONCILIATION AT OCTOBER 31ST. 1913.

Credit Balance per Bank Book	$4,862 30	
Unpresented Cheques as per list		$2,892 47
Charged in Bank, Feb. 25th, no explanation	15 00	
Credit Balance per Cash Book		1,984 83
	$4,877 30	$4,877 30

CASH BALANCE, OCTOBER 31ST. 1913.

Balance in hand, Jan. 1st.	$3 60	
Receipts to Oct. 31st, as per Cash Book	28,119 24	
Deposits to Oct. 31st as per Cash and Bank Books		$25,048 08
Balance in hand Oct. 31st		3,114 76
	$28,162 84	$28,162 84

DISPOSITION OF CASH IN HAND, OCTOBER 31ST.

Deposited Nov. 1st		2,902 86
Amount Treasurer charged himself with *re* L. J. Walsh contra account, for which Township's cheque is to be issued and deposited to credit of Township		152 70
Balance, Cash in hand forward		59 20
		$3,114 76
1913. Oct. 31st. Balance Cash in hand forward	$59 20	

TOWNSHIP OF TISDALE.

BALANCE OF COLLECTOR'S CASH ACCOUNT.

1913.			
Oct. 31.	To 1912 Taxes collected	$19,134 65	
	To 1912 Tax penalties collected prior to date of the Collector being awarded the penalties by Council	68 50	
" "	To 1913 Taxes collected	12,773 34	
" "	To 1913 Penalties collected	31 18	
1913. Oct. 31	By Cash turned over to Treasurer and acknowledged in Treasurer's Cash Book		30,683 22
" "	By 4½ per cet. allowed Collector by Council as commission		1,360 32
" "	To amount returned by Collector to Treasurer in excess of amounts collected as per Collector's Cash Book forward	35 87	
		$32,043 54	$32,043 54
1913. Oct. 31.	By amount at credit of Collector, brought forward		$35 87
" "	To Income Taxes paid in to Collector by Dome Mines in excess of amounts recorded by Collector as per list	$71 00	
" "	By Income Taxes returned to persons who paid in excess as list		35 00
	Brosseau, J. $8 00		
	Cain, H. 15 00		
	Whyte, J. J. 4 00		
	Poulin, F. 8 00		
	By amount at credit of Collector, forward		13
		$71 00	$71 00
1913. Oct. 13.	To Balance owing Collector, forward	$0 13	

TOWNSHIP OF TISDALE.

BALANCE OF TAX ROLL, 1912.

1913.			
Oct. 31.	To Face of Roll as prepared by Clerk	$29,214 32	
" "	Add Errors in addition (as per list on last page of Roll)	488 40	
		$29,702 72	
" "	Deduct Errors in addition (as per list on last page of Roll)	20 00	
	Net Amount of Roll	$29,682 72	
1913. Oct. 31.	By Arrears as per list		$10,529 92
" "	By Cash collected as per Collector's Cash Book		19,134 65
" "	By Discounts and Deductions as per list		18 15
		$29,682 72	$29,682 72

TOWNSHIP OF TISDALE.

Collector's Roll, 1912.

Discounts on cheques or drafts and deductions to be made from Roll.

Roll No. 29.	Discount on cheque	$0 15
201.	Amount assessed to Gohr Estate should read Township of Tisdale, hence exempt	10 00
512.	Amount paid on Income Tax No. 941, which was taken as a receipt for realty tax	8 00
		$18 15

TOWNSHIP OF TISDALE.

Collector's Roll, 1912.

Taxes shown on 1912 Roll as unpaid and uncollected, Ocober 25th, 1913. (Property and Otherwise).

Roll No.	Name.	
1.	Joy, L. H., Lot 901, Realty	$22 50
2.	Joy, Sylvester, Lot 805, Realty	2 00
3.	Anderson, J. J., Lot 904, Realty	4 00
5.	Wheeler, John A., Lot 722, Realty	5 00
12.	Dalgleish, P., Lots 635, 636, Realty	21 00
17.	Kellett, Mabel, Lot 345, Realty	6 00
16.	Mallott, ½ Lot 17, Realty	4 00
18.	Gilbert, Joe, Lot 15, Realty	12 00
22.	McLeod, S., Lot 28, Realty	10 00
31.	Hodgins, Chas., Income	6 00
36.	Desalier, Claude, Lot 117, Realty	3 00
37.	Van Morsh, Jno., Sprle, John, Lot 153, Realty	8 00
38.	Michelson, S., Emile, Jno., Lot 154, Realty	3 00
39.	Horton, C. G., Lot 242, Realty	6 00
40.	Kirvair, Thos. A., Lot 246, Realty	6 00
42.	Harmer, Wm., Lots 434-5, Realty	8 00
43.	Croskery, Ben., Lots 438-9, Realty	8 00
44.	Wilson, Geo. A., Lots 720-1, Realty	6 00
46.	Quinn, H. J., Lots 532-3, Realty	8 00
47.	Sherman, H. A., Lots 626-7, Realty	7 00
50.	Larose, Elzear, Lot 21, Realty	15 00
64. Sweanki, Andrew 81. Rustunaki, C.,	Lot 21, Realty	9 00
65. Whelan, Jno. 84. Whelan, Jas.,	Lot 22, Realty	4 00
69.	Winks, D. C., Income	12 00
75.	Korman, Harry, Building	16 00
78.	Bush, Harry, Lot 32, Realty	8 00
80.	Pollock, Jno., Lot 35, Building	5 00
83.	Purificato, Dom., Lot 51, Realty	22 00
82.	Menard, M., Lot 51, Busiuess	5 50
88.	Smith, T. P. C., Lot 57, Realty	20 00
91.	Bickford, G. H., Lots 59-60, Realty	37 00
104.	Cartwright, B., Business	10 00
112.	Watson, W. H., Income	3 00
116.	Burton, Reg., Lot 73, Realty	18 00
120.	Kendall, J., Lot 79, Realty	5 00
121A.	Cantaldi, Joe., Realty	2 00
115. 122.	Varutti, Ciro, *et al.*, Lot 82, Realty and Business	3 50
127.	Gamble, J. W., Lot 89, Realty and Business	90 50
129A.	Lake, George, Pt. Lot 88, Realty	8 00
133.	Stevenson, T. H., Pt. Lot 89, Realty	46 00
137.	Seidman, H., West Pt. Lot 90, Realty	16 00
139.	Puddin, H., Business	8 00

145.	Thompson, Sandy, West ½ Lot 29, Realty	18 00
147.	Pattiel, A. D., Lot 95, Realty	52 00
152.	Sherman, H. A., Business	10 00
155.	Berger, C. H., Business	12 50
160.	Blondin, Jas., Business	10 00
163.	Culbert, Cecil A.	2 00
168.	Chamandy, A. K., Pt. Lot 106	47 15
165.	Chamandy, N., Pt. Lot 104, Realty	28 50
170.	Frazer, Wm., Lot 108, Realty	26 00
173.	Turner, Ray, Business	9 00
176.	Earle, Wm., Business	5 30
178.	Roy, A., Lot 112, Realty	8 00
182.	Munn, H. T., W. ½ Lot 114, Realty	26 00
180.	Cadmore, A., O'Brien, P. J., Business	8 50
189.	Peever, H., Lot 118, Realty	36 00
51C.	Richardson, F., W. ½ Lot 127, Realty	18 00
205.	Dickey, L. L., Lot 136, Realty	6 00
184.	David, Jos., Sky, Normair, Pt. Lot 139, Realty	5 00
209.	Reed, C. S., Pt. Lot 139, Realty	29 70
216.	McCormick, F., Pt. Lot 150, Realty	21 00
221.	Hermanson, Geo., Realty	8 00
225. 227.	Jackson, A. J. / Jeski, Jos., } Lot 158, Realty	5 00
227.	Lind, Fred., Lot 160, Realty	6 00
234.	Cherner, M. & A., Lot 172, Realty and Business	12 50
244.	Jogis, Antonio, W. ½ Lot 6, Realty	4 00
245.	Jones, L., Lot 7, Realty	6 00
247.	McCaffrey, C. F., Lot 9, Realty	4 00
130.	St. Cyr, Joe, Business	20 00
238.	Girvin, H. M., Lot 23, Realty	4 00
251.	Lake, Geo., Lot 25-26, Realty and Business	22 25
254.	Hessy, Mrs., E. ½ Lot 30, Realty	22 00
256.	Short Bros., W. ½ Lot 30, Realty	9 00
257.	Proctor, H. A., Lot 31, Realty	8 00
259.	Bell, Bert, Lot 33, Realty	8 00
261.	Clusian, Jos., E. ½ Lot 42, Realty	9 00
263.	Stamstreet, J. A., Lot 43, Realty	5 00
267. 248.	} Keller-Forsyth, Lot 49, Realty	20 00
269.	Code, T. G., Lot 51, Realty	20 00
270.	Roulean, Mrs., Lot 52, Realty	27 00
271.	McGill, J. M., Lot 53, Realty	4 00
273.	Short, A. T., Lot 55, Realty	8 00
286.	Mathey, A., E. ½ Lot 66, Realty	7 00
289.	McLaughlin, E. ½ Lot 68, Realty	4 00
292.	Smith, T. P. C., Pt. Lot 73, Realty	28 00
295.	McDougall, Mrs. J. A., Lot 75, Realty and Business	110 00
298.	Gidley, Harry, Realty	6 00
318.	Riley, W., Lot 81, Realty	17 00
323. 264.	Hogan, / Johnston, } Lot 89, Realty	10 00
332.	Russell, Dr. J. P., Income	16 00
338.	Burnard, B., Business	16 00
341A.	Williams, A. D., W. ½ Lot 104, Realty	14 00
346.	Bush, Harry, Lot 105, Realty	26 00
349.	Green, L., W. ½ Lot 106, Realty	32 00
353.	Suddy, Geo., Suddy, David, W. ½ Lot 108, Realty and Business	13 50
266.	McPherson, A., E. ½ Lot 108, Realty	13 90
355.	Scheunski, E. ½ Lot 114, Realty and Business	34 50
357.	Middlemtiss, J. C., Lot 115, Realty and Business	60 70
359.	Bennett, G. S., Business	5 60
361.	Deyell, Pt. Lot 122, Realty	10
269.	Flemming, W. L., Lot 125, Realty	30 00
371.	Mondeau, Alphonse, Lot 127, Realty	24 00
372.	Larne, Mrs., Lot 128, Realty	20 00
372A.	Bncoretsky, S., S. ½ Lot 121, Income	7 50
373.	Deblois, M., Lot 129, Realty	20 00
377.	Spadafore, W. ½ Lot 131 Realty and Business	30 00

378.	Franchette, H. } E. ½ Lot 132, Realty and Business	31 74
379.	Furland, L., }	
380.	Lavine, M., Lot 137, Realty and Business	15 19
386.	Dewar, Jno., Lot 144, Realty	27 00
385.	Quinn, R. A., E. ½ Lot 169, E. ½ Lot 145, Realty and Business	40 50
388.	McDonell, W. ½ Lot 145, Realty	18 00
403.	Therialt, S., Business	4 50
408.	Controis, X., Lot 156, Realty	12 00
407.	Bosch, A., W. ½ Lot 155, Realty and Business	20 60
409.	Stotnick, S., E. ½ Lot 157, Realty and Business	16 00
410.	Jaakala, F., E. ½ Lot 161, Realty and Business	22 50
414.	Porter, T., E. ½ Lot 163, Realty	6 00
424.	Belanger, O. H., E. ½ Lot 186, Realty	4 00
427.	Jenkin, F., Lot 195, Realty	4 00
428.	Mnsimeci, S., Lot 203, Realty	4 00
429.	Lupin, Aaron, Lot 204, Realty	8 00
423.	Irwin, Geo. A., Lot 210, Realty	4 00
431.	Leppita, Jno., Lot 211, Realty	4 00
432.	Deyo, Wm., Lot 213, Realty	4 00
433.	Brennan, J. T., Lot 218, Realty	4 00
435.	Johnston, Chas., Lot 227, Realty	4 00
438.	Mullin, Chas., E. ½ Lot 229, Realty	3 00
439.	Tomshick, M., Lot 239, Realty	4 00
310.	Martin, Chas. } Lot 316, Realty	16 00
441.	Martin, Jno., }	
444.	Brennan, Thos., Lot 289, Realty	5 00
446.	Edwards, Jas., Lot 78, Realty	4 00
447.	Rogers, L, Lot 241, Realty	6 00
448.	Guarno, Antonio, Lot 150, Realty	4 00
449.	Seidman, H., Lots 60, 62, 82, Realty	9 00
453.	Birmingham, J. P., Lot 63, Realty	4 00
468.	Barclay, Sam., Lot 152, Realty	14 00
455.	Brennan, Mrs. M., Lot 208, Realty and Business	58 00
459.	Walsh, Hugh, Lot 244, Realty	4 00
463.	Tinken, J. M., Lot 261, Realty	4 00
469.	Belanger, Thos., Lot 110, Realty and Business	17 50
471.	Blais, Ovila, Lot 44, Realty	20 00
472.	Dufour, Sylvia, Lot 48, Realty	20 00
473.	Brown, J. O., Lot 475, Realty	4 00
476.	Dyman, Geo., Lot 286, Realty	6 00
479.	Cragg, Thirley, Lot 198, Realty	10 00
480.	Ormsby, R. P., Lot 212, Realty	10 00
485.	Lawlor, Jas. A., Lot 417, Realty	4 00
486.	Norman, Jas., Lot 419, Realty	4 00
488.	Burke, Jas., Pt. Lot 61, Realty	18 00
489.	Dronsinean, John, Spic, John, Lot 511, Realty	4 50
489.	Roy, Ed., Pt. Lot 61, Business	4 50
493A.	Nordstrom, Peter. } Lots 47, 49, 51, Realty	8 00
493.	Paulson, Olaf. }	
495.	Larsen, Isaac. } Lot 26, Realty	8 00
495A.	Johnston, B., }	
496.	Schleiger, Geo., W. ½ Lot 27, Realty	14 00
496A.	Sloan, T. B., Business	7 00
497.	Lelievre, Geo., S. ½ Lot 27, Realty	20 00
504.	Fiss, Harry, Lot 140, Realty and Business	27 50
505.	Freidman, A. R., Pt. Lot 144, Realty	10 00
512A.	McGuiney, M., Lot 141, Realty	4 00
515A.	Lavine, J. M., Lot 512, Realty and Business	35 00
516.	Yancns, Jno. } Lot 236, Realty	4 00
517.	Grintz, Alex., }	
520.	Puglese, Tom., Lot 311, Realty	14 00
524.	Blozko, Jno., Lot 231, Realty and Business	25 00
525.	Amantae, Frank, Lot 318, Realty and Business	13 00
528.	Williams, Eliza, Lot 249, Realty	8 00
531.	Thompson, F. H., Lot 340, Realty	4 00
532.	Morlick, Eli, Lot 285, Realty	4 00
533.	Boyduck, Gosten, Lot 287, Realty	4 00
534.	Salo, L., Lot 314, Realty	4 00
537.	O'Neil, Jno., Lot 138, Realty	50

538.	Alguire, Roy, Lot 53, Realty	6 00
540.	Trumpkin, Aaron, Lot 59, Realty	6 00
542.	Granshi, Sami, Lot 315, Realty	14 00
545B.	Rounds, Geo. M., Lot 255, Realty	3 00
547.	Cameron, W. B., E. ½ Lot 1, Business	4 00
548.	McNamara, P. S., Business	2 00
557.	Sampson, P., Realty	12 00
552.	Todd, J. R., Lot 4, Realty and Business	13 44
564.	Blanchette, L. A., Lot 16, Realty	8 00
566.	Seeds, A., Lot 18, Realty	6 00
570.	Bomdoncle, H., Lot 24, Realty	22 00
573.	Brown, J., Realty	8 00
575A.	Augustensky, K.	
575B.	Augustensky, M., } Pt. Lot 57	20 00
581.	O'Hearn, E. R., Lot 60	4 00
586.	Hamilton, J., Realty	2 00
594.	Brown, Ed., Lot 140, Realty	5 50
596.	Mengold, M., Lot 169, Realty	5 00
598.	Willard & Henry, Lot 20, Realty	6 00
600.	Jones, Mrs. Emily, Lots 77-8-9, Realty	6 00
599.	Jones, S. A., Lot 95, Realty	5 50
602.	Gaffney, Miss F., Lot 12, Realty	6 00
604.	Hutton, D. L., Lot 93, Realty	4 50
605.	Grimbley, S., Lot 172, Realty	2 00
606.	Coyne, A. J., Lot 124, Realty	2 00
609.	Salkeld, G., Lot 80, Realty	2 00
613.	Turis, J., Lot 177, Realty	5 50
614.	Ronan, B., Lot 76, Realty	2 00
615.	Rodnauck, A., Lot 81, Realty	2 00
620.	Murray, Edgar A., Realty	60 00
621.	Murray, Mrs. Belle, Realty	20 00
622.	McDougall, J. H.	20 00
627.	Bannerman, Geo., Lots 4-5, Con. 1, Realty	40 00
632.	Bruce, Wm., Lot 1, Con. 2, Realty	20. 00
634.	Miller, J. W., Lot 1, Con. 2, Realty	40 00
632.	Warner, Thos., Lot 1, Con. 2, Realty	40 00
635.	Sutherland, H. H., Lot 2, Con. 6, Lot 1, Con. 1, Realty	40 00
636.	Steele, Thos. A., Lot 1, Con. 1, Realty	40 00
637.	Dunn, John C., Lot 1, Con. 1, Realty	20 00
639.	Miller, Por. Gold Mines, Lot 1, Con. 5, Lot 1, Con. 4, Realty	40 00
641.	Powell, W. F., Lot 2, Con. 4, Lot 1, Con. 4, Realty	40 00
642.	Porc. Contract Mining Co., Lot 1, Con. 4, Lot 1, Con. 4, Realty	40 00
644.	Seaman, Walter F., Lot 1, Con. 1, Lot 1, Con. 1, Lot 1, Con. 1, Realty	40 00
645.	Scratcherd, J. N., Lot 2, Con. 1, Lot 2, Con. 1, Realty	60 00
646.	Parker, W. P. P., Lot 2, Con. 6, Lot 2, Con. 5, Lot 2, Con. 6, Realty	20 00
649.	Crown Chartered Mining Co., Lot 9, Con. 1, Lot 9, Con. 1, Lot 9, Con. 2	130 00
648.	Dyke, C. F., Con. 6, Lot 2, Con. 6, Lot 2, Income	60 00
650.	Hennessey, H. S., Con. 6, Lot 2, Con. 6, Lot 2, Con. 6, Lot 2, Realty	100 00
652.	Foy, John A., Con. 1, Lot 2, Realty	20 00
653.	Bilsky, A. M., Con. 6, Lot 12 (12 lots), Realty	240 00
653.	Bilsky, A. M., Con. 6, Lot 12, Realty	20 00
656.	Bruce, Wm., Con. 3, Lot 9, Con. 3, Lot 9,	40 00
657.	Lavine, Jas., Con. 2, Lot 8	7 00
659.	Reilly, Mary A., Con. 2, Lot 9	40 00
661.	Martin Clarance, Con. 6, Lot 9	20 00
662.	Foster, A. L., Con. 6, Lot 9, Con. 6, Lot 9	40 00
664.	Seguin, A. H., Con. 4, Lot 10, Con. 4, Lot 9	40 00
665.	Porc. Pamment G. M. Co., Con. 4, Lot 9	20 00
666.	Routley, H. F., Con. 3, Lot 9	20 00
669.	Rorrington, R. W., Con. 1, Lot 9, Con. 1, Lot 9	40 00
670.	Hurd, Walter E., Con. 6, Lot 12, Con. 6, Lot 12	40 00
677.	Donaline, W. H., Con. 1, Lot 10	20 00
678.	Bennett, F. M., Con. 6, Lot 11	40 00
680.	Fairchild, W. A., Con. 5, Lot 11, etc. (5 lots)	100 00
684.	Christ, C. H., Con. 6, Lot 11 (2 lots)	40 00
685.	Young, W. C., Con. 1, Lot 11, Con. 1, Lot 11, Con. 1, Lot 12, Con. 5, Lot 12, Realty	60 00
686.	Spark, Lillian F., Con. 4, Lot 8, Realty	20 00

691.	Babayan, B., Con. 1, Lot 12, Realty	20 00
692A.	Alford, A., Con. 5, Lot 12, Con. 5, Lot 12, Realty	40 00
562.	Tugle, W. M., Con. 5, Lot 7.	
694.	Reeve, H., Con. 5, Lot 7, Con. 5, Lot 7, Realty	60 00
695.	Gassette, F., Con. 2, Lot 7, Con. 2, Lot 7, Realty	40 00
696.	Reilly, Jas. F., Con. 6, Lot 8, Con. 6, Lot 8, Con. 6, Lot 8, Realty	60 00
697.	Golden Age Mines, Con. 4, Lot 8, Con. 6, Lot 8, Con. 6, Lot 8, Realty	60 00
698.	Shillington, R. T., Con. 3, Lot 8, Realty	40 00
699.	Burnand, B., Con. 4, Lot 8, Realty	20 00
702.	Couchenour, E. C., Con. 4, Lot 2, Realty	20 00
704.	Rose, F. W., Con. 1, Lot 6, Con. 1, Lot 2, Con. 1, Lot 2, Realty	60 00
705.	Costigan, Thos., Con. 6, Lot 3, Realty	20 00
710.	Miller, J. W., Con. 2, Lot 9, etc., Realty	40 00
711.	Taylor, E. O., Con. 3, Lot 12, etc., Realty	60 00
712.	Harris, Mark, Con. 6, Lot 4, Realty	80 00
713.	Magee, Boyd, Con. 4, Lot 3, Realty	20 00
714.	Martin, D. K., Con. 1, Lot 4, Realty	60 00
715.	Noble, R. E., Con. 5, Lot 4, etc., Realty	60 00
720.	Indson, W. H., Con. 1, Lot 3, Realty	20 00
721.	Royal Dome G. Mines, Con. 1, Lot 3, Realty	20 00
722.	Day, Jas. E., Con. 6, Lot 4, Realty	20 00
724.	Smith, H. A., Con. 4, Lot 4, Con. 4, Lot 4, Realty	60 00
724.	Smith, H. A., Con. 4, Lot 5, etc., Realty	60 00
726.	Campbell, Lorne J., Con. 2, Lot 4, Realty	20 00
729.	Martin, D. K., Con. 6, Lot 4, Realty	20 00
732.	Golden Centre Mining Co., Con. 2, Lot 6, Realty	20 00
733.	Curry, Jas., Con. 2, Lot 6, Realty	40 00
735.	Reilly, Thos., Con. 6, Lot 6, Realty	20 00
738.	Poirer, C. H., Con. 6, Lot 7, etc., Realty	40 00
739.	Slahgt, A. G., Con. 6, Lot 7, Realty	20 00
740.	Mapes, F. L., Con. 6, Lot 8, etc., Realty	100 00
743.	Hillard, W. F., Con. 1, Lot 7, Realty	12 75
744.	Wood, L. M., Con. 1, Lot 7, Realty	20 00
745.	Hersey, T. G. S., Con. 6, Lot 9, etc., Realty	120 00
749.	Porc. Goldfields, Limited, Con. 5, Lot 4, Realty	40 00
751.	McMahon, J. T., Con. 5, Lot 5, etc., Realty	40 00
754.	Venture Cor. of Canada, Con. 5, Lot 10, etc., Realty	160 00
757.	Gondi, A. C., Con. 5, Lot 5, Realty	20 00
756.	Porc.-Tisdale Mining Co., Con. 6, Lot 5	20 00
759.	Mason, J. H., Con. 6, Lot 6	20 00
760.	Whyte, L. G., Con. 6, Lot 6	20 00
761.	Henniger, M. G., Con. 5, Lot 6, etc.	100 00
762.	Wilcox, H. W., Con. 4, Lot 12, etc.	60 00
763.	Robertson, K. G., Lot 3, Con. 6	20 00
764.	Lindhurg, A. G., Con. 3, Lot 6	20 00
590.	Hollinger Reserve, Con. 6, Lot 10, etc.	120 00
		$6,333 92

COLLECTOR'S ROLL, 1912.

Roll No.	Name.	Tax Arrears (Income.)
783.	Chlsholm, D. D.	$12 00
790.	Stack, L. J.	10 00
792.	Oakley, J. G.	8 00
794.	Bradley, Percy	9 00
798.	Kedey, E. R.	12 00
799.	Hamilton, Frank	15 00
801.	Dixon, H. H.	18 00
802.	Driger, A. D.	12 00
803.	Marsden, W. H.	12 00
804.	Hurst, Phil. L.	24 00
805.	Laidlaw, L. G.	12 00
806.	McDonald, J. L.	10 00
809.	Lloyd, C. B.	10 00
810.	Kent, Jas.	18 00
813.	Thompson, G. H.	24 00

817.	Jones, S. Alf.	16 00
819.	Areno, George	8 00
820.	Adamson, A.	8 00
821.	Andrenney, A. K.	8 00
822.	Angon, A.	8 00
823.	Andrew, F. C.	8 00
829.	Adams, W.	8 00
830.	Bamarciak, Narge	8 00
831.	Bozzi, Eug.	8 00
832.	Bukovie, S.	8 00
833.	Boduar, Mike	8 00
834.	Bush, R. C.	8 00
835.	Beatuer, J.	8 00
836.	Black, Sam.	8 00
837.	Bleavik, Pete	8 00
838.	Beandry, M.	8 00
842.	Bowen, Leonard	8 00
843.	Butler, F.	7 00
845.	Barnes, J.	8 00
847.	Bordera, A.	8 00
849.	Berragato, L.	7 00
851.	Buskard, Charles	6 00
852.	Bateman, G. C.	18 00
853.	Bownis, J.	8 00
856.	Brennan, J. H.	8 00
858.	Blerson, E.	8 00
859.	Byberg, M.	8 00
860.	Berg, F.	8 00
861.	Bomdoncle, H.	12 00
862.	Barlow, W.	8 00
863.	Barnes, C.	8 00
864.	Brennan, J.	8 00
865.	Booker, A.	8 00
867.	Bashaff, H.	8 00
868.	Boden, E.	8 00
869.	Begio, A.	8 00
870.	Bourke, J.	8 00
871.	Barron, J. G.	8 00
872.	Barry, C. B.	8 00
873.	Barry, H.	8 00
874.	Briggs, R. H.	8 00
875.	Braden, W.	8 00
876.	Brownlee, P.	8 00
882.	Brett, T. E.	8 00
883.	Besenthal, C. A.	8 00
884.	Chambers, E. V.	8 00
885.	Cameron, E. P.	8 00
886.	Costoff, J.	8 00
890.	Croft, C.	8 00
891.	Cheese, A.	8 00
893.	Ceron, R.	8 00
894.	Camarick, A.	8 00
897.	Crtian, W.	8 00
902.	Contt, H.	8 00
903.	Catto, J. W.	8 00
906.	Campbell, A.	8 00
907.	Cassidy, T. J.	8 00
908.	Cartwright, B.	8 00
909.	Candora, S.	8 00
910.	Christie, J.	8 00
911.	Christian, J.	8 00
912.	Connor, C.	8 00
913.	Contard, J.	8 00
914.	Champagne, N.	8 00
915.	Clemens, J.	12 00
916.	Chow, Jim	12 00
917.	Corrigan, Geo.	8 00
918.	Cunnims, Mike	8 00
919.	Cole, Hugh	8 00

920.	Cameron, W.	8 00
921.	Curiska, P.	8 00
922.	Crasbaro, M.	8 00
923.	Condebrick, M.	8 00
924.	Cato, R. J.	8 00
925.	Cooper, P. E.	15 00
926.	Copeland, T.	8 00
929.	Cleverly, G.	8 00
930.	Church, C. W.	8 00
931.	Campbell, W. A.	8 00
933.	Cropsey, Wm.	2 00
934.	Cropsey, H.	8 00
936.	Dobms, F.	8 00
937.	Domoski, J.	8 00
942.	Dussenault, D.	8 00
943.	Devine, A.	8 00
945.	Dotte, Chas.	8 00
947.	Donaldson, J.	8 00
949.	Dawson, R.	10 00
950.	Detraux, G.	10 00
951.	Davis, R. A.	8 00
952.	Danskin, W.	8 00
953.	Davison, W. L.	8 00
954.	Dorrman	10 00
955.	Dunnsford, L.	16 00
956.	Ekeria, E.	8 00
959.	Dunandiek, M.	8 00
960.	Dragza, L.	8 00
961.	Evans, A.	8 00
962.	Eldridge, A.	8 00
963.	Erickson, E.	8 00
964.	Edwards, D.	8 00
966.	Emery, V. H.	8 00
967.	Eustace, M.	8 00
968.	Durfee, F.	8 00
969.	Dragman, M.	8 00
970.	Dengato, W.	8 00
971.	Donovan, G.	8 00
972.	Edwards, D.	8 00
973.	Fleming, A.	8 00
974.	Franovitch, M.	8 00
975.	Foy, Peter	8 00
976.	Frazer, G.	8 00
977.	Ferguson, W.	8 00
981.	Ferguson, Jno.	8 00
983.	Freda, Ant.	8 00
984.	Foy, Mick	8 00
985.	Fois, Olaf	8 00
986.	Freeman, H.	8 00
988.	Forrest, L.	8 00
989.	Fisher, R.	8 00
990.	Feeney, Jas.	8 00
991.	Ferguson, T.	8 00
992.	Fabblo, M.	8 00
993.	Felt, B.	8 00
994.	Fraser, A.	8 00
995.	Emery, S.	8 00
996.	Fogg, J. W.	15 00
998.	Frisley, G.	8 00
1000.	Gardi, N.	8 00
1002.	Gruten, F.	8 00
1003.	Grimatti, F.	8 00
1006.	Gilchrist, P.	6 00
1010.	Guinan, M. D.	8 00
1011.	Gay, Frank	8 00
1012.	Gwynne, W.	8 00
1013.	Gillem, R.	8 00
1014.	Gradisky, C.	8 00
1015.	Grant, A. J.	8 00
1016.	Grumley, S.	8 00

1017.	Gould, E. L.	8 00
1018.	Goldi, W	8 00
1020.	Grannon, E.	8 00
1021.	George, W.	8 00
1022.	Gagnon, T. P.	8 00
1023.	Haywood, Chas.	15 00
1024.	Hall, A. E.	10 00
1025.	Hatch, H. B.	12 00
1027.	Hariedyski, D.	8 00
1028.	Hami, V.	8 00
1029.	Haavista, J.	8 00
1030.	Hill, Matt.	8 00
1031.	Hokola, E.	8 00
1033.	Hill, Emil	8 00
1034.	Horby, Jas.	8 00
1035.	Halio, T.	8 00
1036.	Hantlo, O.	8 00
1038.	Hogan, R.	8 00
1040.	Hutchins, Jas.	8 00
1041.	Head, J. R.	8 00
1044.	Harper, R.	8 00
1045.	Hardy, J.	8 00
1047.	Hennessey, H.	8 00
1048.	Hurley, F.	8 00
1049.	Holgaric, Mike	8 00
1050.	Halerow, H.	8 00
1051.	Hurtibese, L.	8 00
1053.	Hamilton, Jno.	8 00
1054.	Harkness, M.	8 00
1055.	Hefferman, Jno.	8 00
1056.	Hanna, M.	8 00
1059.	Houston, Geo.	8 00
1060.	Heighther, S.	8 00
1061.	Graham, D. H.	8 00
1062.	Harris, J. G.	18 00
1065.	Husted, J.	8 00
1066.	Higgins, C. B.	8 00
1067.	Heale, S. W.	8 00
1069.	Humphrey, W. H.	8 00
1070.	Highern, T.	8 00
1071.	Hughes, Jos.	8 00
1072.	Hughes, Leo	8 00
1073.	Hawkins, L.	8 00
1074.	Haminl, J. W.	8 00
1076.	Hussey, C.	14 00
1079.	Jones, O.	8 00
1081.	Johnston, E.	8 00
1084.	Jamieson, E.	8 00
1085.	Jacobson, O.	15 00
1086.	Jacobson, S.	8 00
1087.	Johnston, Chas.	8 00
1088.	Jones, Art.	8 00
1090.	Jackson, F. W.	8 00
1091.	Kruger, R. T.	10 00
1093.	Kimper, Oscar	8 00
1095.	Kramer, J.	8 00
1096.	Karby, G.	8 00
1097.	Kosick, J.	8 00
1098.	Krugertie, M.	8 00
1099.	Keizer, J.	8 00
1100.	Kornwitch, F.	8 00
1101.	Koski, K.	8 00
1102.	Koski, S.	8 00
1103.	Kosuki, J.	8 00
1104.	Koski, J.	8 00
1105.	Korpella, D.	8 00
1106.	Kegnitch, M.	8 00
1107.	Kehoe, D.	8 00
1108.	Kemp, Geo.	8 00

1109.	Kryzak, T.	8 00
1110.	Kenelaka, P.	8 00
1111.	Keon, Jas.	8 00
1113.	Keith, L.	8 00
1114.	Kearney, J. J.	8 00
1115.	Kincade, A.	8 00
1116.	Karski, S.	8 00
1117.	Krause, M.	8 00
1118.	Kudlas, J.	10 00
1119.	Kennedy, P. H.	2 00
1122.	Loriki, S.	8 00
1123.	Lammi, F.	8 00
1124.	Laiki, E.	8 00
1125.	Laiki, W.	8 00
1126.	Bappi, H.	8 00
1127.	Linkala, J.	8 00
1128.	Lure, A.	8 00
1129.	Lampina, M.	8 00
1130.	Lennan, B. F.	8 00
1132.	Langley, W.	8 00
1135.	Laine, M.	8 00
1136.	Laine, N. S.	8 00
1137.	Long, F.	8 00
1138.	Latelle, J.	8 00
1139.	Langlois, G.	8 00
1140.	Lehman, J.	8 00
1141.	Laronde, L.	8 00
1142.	Ling, J.	8 00
1143.	Ling, H.	8 00
1144.	Levy, J.	8 00
1145.	Lloyd, G. H.	8 00
1146.	Knogi, K.	8 00
1148.	Leclair, P.	8 00
1149.	Lessard, A.	8 00
1150.	Maschen, W. A.	8 00
1153.	Masnemi, S.	8 00
1154.	Maskirk, J.	8 00
1155.	Marryoniski, J.	8 00
1157.	Morie, J.	8 00
1158.	Mather, L.	8 00
1163.	Matson, J.	8 00
1164.	Mosher, W.	8 00
1166.	Mignoff, C.	8 00
1167.	Moore, R.	8 00
1168.	Morim, E.	8 00
1169.	McKinnon, A.	8 00
1170.	McCarty, S.	8 00
1175.	McIvor, N.	8 00
1178.	McNamara, P.	8 00
1179.	Mills, L. S.	8 00
1181.	Mask, A.	8 00
1182.	McNamara, F.	8 00
1184.	McInnes, A. W.	8 00
1185.	McDougall, D. J.	8 00
1186.	Melville, W.	15 00
1187.	Monovitch, J.	8 00
1188.	Miller, C.	8 00
1189.	Missil, J.	8 00
1190.	McRea, J.	8 00
1191.	McKay, W.	8 00
1192.	McGuire, W.	8 00
1193.	McKinnon, W.	8 00
1194.	Mickerson, W.	8 00
1195.	Miller, W. H.	8 00
1196.	Miron, E.	8 00
1197.	Murray, J.	8 00
1198.	Murray, W. C.	8 00
1199.	Mogridge, H.	8 00
1200.	McKilbin, A. E.	8 00

1201.	Marion, J.	8 00
1202.	Montgomery, J.	8 00
1203.	Morrinan, M.	8 00
1204.	McLean, M.	8 00
1205.	McGoff, J.	8 00
1206.	McPhee, R.	8 00
1207.	McMillan, W.	8 00
1208.	McLean, A.	8 00
1209.	Laviolette, G.	8 00
1210.	Labrie, J. M.	8 00
1211.	Legros, A.	8 00
1212.	Marcil, A.	8 00
1213.	Melos, P.	8 00
1214.	Martin, P.	8 00
1215.	Mieim, P.	8 00
1216.	Miron, H.	8 00
1217.	McDougall, J.	8 00
1218.	McDonald, R. A.	8 00
1219.	McCormick, D. A.	8 00
1220.	McCallum, M. R.	8 00
1223.	McIsaac, J.	8 00
1224.	McDonald, J. R.	8 00
1225.	McDonell, A. J.	8 00
1227.	Motte, M.	8 00
1229.	McDonell, F. H.	12 00
1230.	McDonough, H.	8 00
1231.	McLean, C.	8 00
1232.	McRea, C.	8 00
1235.	Morrow, R. O.	12 00
1237.	Marsden, F. V.	8 00
1238.	McDermott, J. C.	10 00
1239.	McIntyre, W. M.	8 00
1240.	McDonough, W. P.	10 00
1241.	McGrattan, H. A.	10 00
1242.	McKay, A.	8 00
1243.	McCormick, E. J.	8 00
1245.	McLaughlin, W. A.	10 00
1246.	McCormick, P.	8 00
1247.	Neill, J.	8 00
1248.	Noviciki, J.	8 00
1249.	Nikimi, M.	8 00
1250.	Nimini, A.	8 00
1251.	Naimki, V.	8 00
1253.	Nicholin, A.	8 00
1254.	Nagle, L.	8 00
1256.	Nieim, S.	8 00
1257.	Nass, D.	8 00
1258.	Nieland, J.	8 00
1259.	O'Shea, P.	8 00
1260.	O'Nick, F.	8 00
1261.	Ostrich, M.	8 00
1262.	Orie, M.	8 00
1263.	OHara, S.	8 00
1264.	O'Donell, G.	8 00
1265.	O'Toole, H.	8 00
1267.	Oakley, J. G.	8 00
1268.	Parsons, F. E.	8 00
1269.	Pelligari, R.	8 00
1271.	Paiti, J.	8 00
1272.	Popiel, D.	8 00
1273.	Priorollo, G.	8 00
1274.	Petark, A.	8 00
1275.	Pearson, C. E.	8 00
1277.	Pasqual, G.	7 00
1278.	Penyer, T.	7 00
1280.	Polkinshaw, W. J.	8 00
1283.	Peden, H.	8 00
1284.	Prokipcrup, G.	8 00
1287.	Patry, N.	8 00

1288.	Peterson, P.	8 00
1289.	Parkovitch, J.	8 00
1290.	Parkovitch, M.	8 00
1292.	Pekovic, J.	8 00
1293.	Paulson, O.	8 00
1294.	Powell, G.	18 00
1295.	Paiement, J.	8 00
1296.	Paull, J.	8 00
1297.	Petershaw, K. G.	8 00
1298.	Paiement, A.	8 00
1299.	Paiement, J.	8 00
1300.	Paile, O.	8 00
1301.	Payette, G.	8 00
1302.	Porteous	16 00
1303.	Pelletier, T.	10 00
1305.	Perry, G.	15 00
1306.	Peters, H.	10 00
1308.	Rodoski, A.	8 00
1309.	Rauda, J.	8 00
1310.	Ralio, H.	8 00
1311.	Rose, J.	8 00
1312.	Routo, K.	8 00
1314.	Rib, J.	8 00
1316.	Robins, H. R.	8 00
1320.	Reid, C.	7 00
1322.	Prentiss	8 00
1323.	Ryan, A.	10 00
1324.	Roulean, E.	6 00
1325.	Roulean, J.	6 00
1326.	Rowan, W.	8 00
1327.	Rucalla, T.	8 00
1328.	Rodgers, W. W.	8 00
1329.	Roumanisk, M.	8 00
1330.	Rohan, J.	8 00
1331.	Rosten, J.	8 00
1335.	Ross. F.	10 00
1336.	Scott, R.	10 00
1338.	Stulerty, J.	8 00
1340.	Sedarwick, J.	8 00
1342.	Sertick, P.	8 00
1343.	Swanson, E.	8 00
1346.	Salani, E.	8 00
1347.	Salo, W.	8 00
1348.	Sarumer, C.	8 00
1349.	Surtie, J.	8 00
1350.	Smith, H. H.	8 00
1351.	Spiro, F.	8 00
1352.	Savage, J.	8 00
1353.	Savala, O.	8 00
1354.	Snider, P.	8 00
1355.	Stamisb, P.	8 00
1357.	Swanson, E.	8 00
1356.	Saari, J.	8 00
1358.	Stamovitch, J.	8 00
1360.	Settenan, C.	8 00
1361.	Salkeld, D.	8 00
1362.	Strickland, A.	8 00
1363.	Spadafore, S.	7 00
1364.	Spadafore, R.	8 00
1367.	Strand, H.	8 00
1370.	Spadafore, G.	7 00
1372.	Strange, S.	7 00
1373.	Screathic, J.	8 00
1374.	Strianga, S.	8 00
1379.	Sari, E.	8 00
1380.	Sullivan, D.	8 00
1382.	Reskivic, M.	8 00
1383.	Rosine, T.	8 00
1384.	Stenabaugh, W.	8 00

1385.	Stukal, V.	8 00
1386.	Sala, N.	8 00
1387.	Spiritz, J.	8 00
1389.	Schneider, J.	8 00
1391.	Stingle, A.	8 00
1392.	Sullivan, C.	8 00
1393.	Shine, J.	8 00
1394.	Speers, N.	8 00
1395.	Salo, N.	8 00
1396.	Stingles, G.	8 00
1397.	Smith, B.	8 00
1398.	Soanson, E.	8 00
1399.	Soloman, G.	8 00
1400.	Stolph, D.	8 00
1403.	Sullivan, H.	15 00
1405.	Trinak, F.	8 00
1406.	Tomlinson, B. C.	8 00
1408.	Taipale, J.	8 00
1409.	Toole, J.	8 00
1410.	Taeula, J.	8 00
1411.	Tokar, W.	8 00
1412.	Tuck, J.	8 00
1414.	Toktar, J.	8 00
1415.	Todhunter, R.	8 00
1417.	Towers, A.	8 00
1419.	Theriault, J. A.	20 00
1421.	Umberto, M.	8 00
1422.	Ukkola, E.	8 00
1424.	Van Aspen, C. H.	8 00
1425.	Vorran, J.	8 00
1426.	Virginia, V.	8 00
1427.	Villala, C.	8 00
1428.	Vratta, S.	8 00
1432.	Wesla, G.	8 00
1434.	Wirtama, J.	8 00
1435.	Worri, J.	8 00
1436.	Wenalamen, O.	8 00
1437.	Worok, J.	8 00
1439.	Webber, N.	8 00
1442.	Wakefield, H.	7 00
1443.	Warschoff, E.	7 00
1445.	Whalen, J. F.	8 00
1446.	Welch, M.	8 00
1447.	Walsh, F. R.	8 00
1448.	Williams, J.	8 00
1449.	Williams, J. E.	8 00
1450.	Withran, C.	8 00
1451.	Wyrowitch, J.	8 00
1453.	Williams, G.	8 00
1454.	Wilson, J. P.	8 00
1455.	Williams	8 00
1456.	Walsh, H.	8 00
1457.	Wookey, S. A.	15 00
1458.	Worthylake, P.	8 00
1459.	Type, A.	8 00
1461.	Tyrell, T.	8 00
1462.	Wheeler, J.	8 00
1464.	Washen, W. J.	8 00
1465.	Webber, R.	8 00
1466.	Whidden, R.	8 00
1468.	Wilson, A. T.	8 00
1471.	Young, M. J.	15 00
1472.	Yellowitch, M.	8 00
1473.	Yaki, C.	8 00
		$4,196 00

TOWNSHIP OF TISDALE.

Balance of 1913 Roll at November 1st, 1913.

Face of Roll	$32,967 71	
Additions and corrections	89 99	
	$33,057 70	
Less deductions	15 51	
Net face of Roll	$33,042 19	
Cash, per Collector's Cash Book		$12,773 34
Arrears, per Schedule		20,269 95
No. 1265, A. G. Kirby, overpaid	1 00	
No. 97, G. F. Stanger, overpaid	10	
	$33,043 29	$33,043 29

TOWNSHIP OF TISDALE.

Arrears of taxes in Collector's Roll for 1913 as at Nov. 1st, 1913, on land and buildings.

No.	Name.	Description.	Amount
1	Cousineau, Géo.	15 Commercial, L. and Bg.	$10 00
2	Malott, C.	16 and E. ½ 17, Commercial, L.	5 00
3	Huot, Jos.	W. ½ 17-18, Commercial	05
5	LaRose, E.	21 Commercial, L. and Bg.	15 00
7	Gamble, J. W.	22-23 Commercial, L.	7 50
8	McLeod, S.	28 Commercial, L. and Bg.	11 25
11	Young, R. S.	31 Commercial, L., Bg. and Bus.	17 50
12	Hamilton, A. G.	32 Commercial, L. and Bg.	17 50
15	Coleman, Miss A.	44-45 Commercial, L.	10 00
17	Wilson, Mrs. R.	54-55 Main, L.	15 00
19	Chapman, Peter	58 Commercial, L.	5 00
20	Smith, W. H.	59-60 Commercial, L. and Bg.	35 00
23	Desaulniers, C.	Dome 117, L.	2 50
24	Sprie, John	Main and Dome 153, L.	7 50
25a	Emile, John	Dome 154, L.	3 75
26	Horton, C. G.	Main and Dome, L.	6 25
27	Karvan, Thos. A.	Main and Dome 246, L.	6 25
31	Croskery, B.	Main and Dome Br. 536-7, L. and Bg.	27 50
34	Sherman, H. A.	Main 627, L.	6 25
35	Moore, C. H.	Main 630-1, L. and Bg.	25 00
36	Bennett, N. W.	Broadway 634, L. and Bg.	10 62
38	Dalglush, Peter	Broadway 635-6, L. and Bg.	21 25
39	Wheeler, J. A.	Main 722, L.	3 75
40	Dalzell, Wm.	Main and O'Brien 728-9, L.	3 75
41	Anderson, J. J.	First 904, L. and Bg.	2 50
41b	Howey, J. E.	First 805, Bg.	6 25
42	O'Brien, Jas. Brock	Balance	37
43	S. Porc. Townsite Co.	Plan M10 (various lots)	153 75
44	Brosseau, Jas.	Commercial 8-9, L.	10 00
45	Smith, R. T.	Commercial 15, Bg.	6 25
46	Loftus, Wm.	Commercial 15, L. and Bg.	20 00
49	Patterson, H. S.	Commercial 17, L. and Bg.	11 25
50	Miller, Wm.	Crawford 18, L. and Bg.	25 00
55	Swanki, A.	Crawford 21, L. and Bg.	8 75
56	Rustimaki, C.		
57a	Whalen, J. & J.	Crawford 22, L.	5 00
58	Cossette, F.	Crawford 25, L., Bg. and Bus.	40 00
67	Helperin, L.	Dome 31, L. and B.	27 50
70	Korman, H.	Dome 31, Bg.	12 50
71	Bush, H.	Crawford 32, L.	10 00
73	Desjardin, O.	Bloor 38, L.	3 75
74	Purificato, Dom.	Bloor 51, L. and Bg.	21 25
76	Smith, T. P. C.	Crawford 57, L.	18 75
77	Nelson, Chris.	Crawford 58, L.	15 00
78	Munn, H. T.	Crawford 59 and Pt. 60, L.	25 00

Roll No.	Name.	Description.	Amount.
80	MacDonnell, P. J. C.	Crawford 61, L. and Bg.	17 50
82	DeLuca, T. & L.	Crawford 62-3, L. and Bg.	27 50
83	DeLuca, T. & L.	Crawford 62 (1912), L.	7 50
84	Cattarello, Dom.	Crawford 64, L.	7 50
87	Landreville, H.	Crawford, W. ½ 66, L. and Bg.	40 00
89	Healey, T. E.	Crawford, E. ½ 66, L.	12 50
90	Walsh, H.	Crawford, W. ½ 77, balance	15
91	Fairbairn, G. E.	Crawford, E. ½ 67, L., Bg. and Bus.	45 00
96	Owen, H. G.	Crawford, W. ½ 68, L. and Bg.	37 50
112	Burton, R.	Bruce 73, L.	17 50
114	Adams, Jas.	Bruce 75, L.	10 00
115	Walimaki, John	Bruce, W. ½ 76, L. and Bg.	17 50
117	Kendall, J.	Bruce 90 and 50, L.	5 00
118	Castaldi, Joe.	Bruce 79, L.	2 50
122	Tabbio, E.	Bruce, S. ½ 82, L.	3 75
123	Varutti, C. Tubero, G.	Bruce, N. ½ 82, L. and Bg.	19 75
125	Gamble, J. W.	Bruce 86, L. and Bg.	11 25
126	Fanchier, Sam.	Bruce, 87, L. and Bg.	9 37
126a	Hing, Lee	Bruce 87, L. and Bg.	21 25
127	Quinn, H. J.	Bruce, W. ½ 88, L. and Bg.	12 50
128	Donald, A. E.	Crawford 88, L. and Bg.	75 00
131	Gamble, J. W.	Crawford 89, L., Bg. and Bus.	140 62
133	Stevenson, T. H.	Crawford, pt. 89, L. and Bg.	30 00
134	McCammers, T.	Crawford 90, L. and Bg.	77 50
137	Everett, Geo.	L. and Bg.	50 00
141	Seidman, H.	Crawford 90, L.	10 00
143	Sky, Henry	Crawford, E. ½ 92, L., Bg. and Bus.	56 25
146	Thompson, S.	Crawford, W. ½ 92, L.	15 00
148	Paltier, A. D.	Crawford 95, L. and Bg.	46 25
153	Elliott, Chas.	Golden, E. ½ 97, L., Bg. and Bus.	35 00
152	Adams, Jas.	Golden, W. ½ 97, L. and Bg.	54 50
158	Foo, John 158a Fong, Wong	Golden 100, L. and Bg.	32 75
161	Wilson, Mrs. M.	Golden 100, L. and Bg.	41 50
162	See, Chas. A.	Crawford 100, L., Bg. and Bus.	135 00
163	Kingston, Jos., et al.	Crawford, S. ½ 91 and 101, L. and Bg.	145 00
166	Young, R. M.	Crawford and Golden 102, L.	37 50
167	Culbert, C. A.	Golden 103, L., Bg. and Bus.	91 10
169	Chamandy, N.	Golden, E. ½ 104, L. and Bg.	27 50
170 171	Fraser, A. Fowler, H.	Golden, W. ½ 105, L. and Bg.	27 50
173	Chamandy, A. K.	Golden, W. pt. 106, L. and Bg.	45 00
176	Wales, H.	Golden, W. pt. 107, L. and Bg.	31 25
176	Wales, H.	Golden, W. pt. 107, L. and Bg.	31 25
179	Fraser, W. J.	Golden 108, L. and Bg.	40 00
180	Hogan, P.	Golden 109, L., Bg., Bus.	37 50
181	Cattarello, Dom.	Golden, E. pt. 109 and 110, L., Bg., Bus.	74 25
182	McKenzie, A.	Golden 111, L., Bg., Bus.	34 37
183 184	Desparis, J. Roy, A.	Golden 112, L.	5 00
185	See, Chas. A.	Golden 113, L.	12 50
186	Wilson, Mrs. M.	Golden, E. ½ 114, L., Bg., Bus.	26 87
187 187a	Nelson, Hill Munn, H. T.	Golden, W. ½ 114, L. and Bg.	26 25
189 189a	David, Jos. Sky, N.	Golden, W. pt. 115, L. and Bg.	32 50
192	Gordon, Davis, Co.	Golden 117, L., Bg., Bus.	84 37
195	Peever, J. H.	Golden 118, L.	30 00
200	Kennedy, Mrs. M.	Golden, E. 122, L., Bg., Bus.	156 25
202	Whyte, Miss M.	Golden, W. 122, L. and Bg.	67 50
205	O'Hearn, Esther	Golden 123, L. and Bg.	75 00
209	Watson, J. C.	Golden 127, L.	15 00
216	Dickey, L. L.	Serachan 136, L.	7 50
217	Sky, N. David, Jos.	Railroad, N. pt. 139, L.	6 25
218	Read, Chas. A.	Railroad, C. pt. 139, L. and Bg.	21 25
220 220a	Allix, Louis Maze, Jean	Lakeview Rd. 142-3, L.	3 75

Roll No.	Name.	Description.	Amount.
221	McCormick, F.	R. Road 150, L. and Bg.	22 50
222	Carlovic, Jos.	R. Road 150, L. and Bg.	23 75
223	Urunovic, E.		
224	Brown, W. J.	R. Road 152, L.	10 00
225	Harrison		
226	Hermanson, Geo.	R. Road 152, L.	5 00
227	Rich, F.	R. Road 152, L., Bg. and Bus.	78 12
228	Currie, F.		
229	Hay, A.	Strachan, E. pt. 153, L.	5 00
230	Canale, D.	Strachan, W. pt. 153, L. and Bg.	15 00
233	Jackson, A. J.	Strachan 158, L.	5 00
234	Jerski, J.		
235	Lind, Fred.	Strachan 160, L.	3 75
237	Bartleman, Jas.	Strachan 162, L. and Bg.	10 00
239	Chenier, M. & A.	R. Road 172, L.	6 25
240	Boyle, A. J.	R. Road 172, L. and Bg.	13 12
241	Brown, A. C.	Various lots	507 80
242	Moore, C. H.	Main ½, L.	17 50
243	Brown, Mrs. B. A.	Main ¾, L. and Bg.	62 50
246	Dunn, W. E.	Commercial, W. ½ 5, L. and Bg.	12 50
249	Burnand, Mrs. G. L.	Commercial 8, L. and Bg.	20 00
251	McCallum, B.	Commercial 23, L.	3 12
252	Girvin, H. M.		
253	Lake, Geo.	Main 25-26, L., Bg. and Bus.	71 87
254	See, Chas. A.	Main and Bloor 28-29, L.	17 50
255	James, H.	Bloor 30, L. and Bg.	27 50
257	Bell, B.	Bloor 33, L.	6 25
258	Clusian, Joe.	Bloor, E. ½ 42, L. and Bg.	8 75
263	Code, T. G.	Main 51, L.	12 50
264	Roulean, Mrs. J. A.	Main 52, L. and Bg.	17 50
265	Jamieson, Mrs.	Main 54, L.	7 50
266	Short, A. T.	Main 55, L. and Bg.	15 00
269	Ryan, F. E.	Bloor, E. ½ 57, L.	3 75
270	Ryan, F. E.	Bloor, W. ½ 57, L. and Bg.	11 25
270	Walker, J. A.		
272	Campbell, W. F.	Bloor and Third 61 to 64, L. and Bg.	62 50
273	Morton, L. M.	Bloor 65, L.	5 00
274	Mayhew, A.	Bloor, E. ½ 66, L. and Bg.	6 87
276	Price, J. G.	Bloor, W. ½ 68, L.	2 50
279	Sherritt, C. L.	Bruce, E. ½ 73, L. and Bg.	37 50
282	Smith, T. C. P.	Bruce, W. ½ 73, L. and Bg.	16 50
287	McDougall, Mrs. J. A.	Bruce 75, L. and Bg.	100 00
288	McNabb, J. C. & Co.	Bruce 76, L., Bg., Bus.	118 12
292	Walsh, J. J.	Bruce, E. pt. 77, L., Bg., Bus.	25 00
295	Campbell, W. F.	Bruce 79-80, L. and Bg.	100 00
299	Secord	Bruce 83, L. and Bg.	22 50
299a	Browning, A. G.		
300	Jamieson, Mrs.	Bruce 84, L.	8 75
301	Crapsey, Mrs. L.	Bruce 85, L. and Bg.	11 25
302	Gamble, J. W.	Bruce 87-88, L.	15 00
303	Johnson, O.	Bruce, E. ½ 89, L.	3 75
304	Hogan, E.	Bruce, W. ½ 89, L.	3 75
305	Longley, R. C.	Bruce 91, L. and Bg.	22 50
306	West. Fed. of Miners.	Bruce 92, L. and Bg.	62 50
307	Strain, Thos. A.	Bruce 93, L. and Bg.	27 50
309	King George Hotel Co.	Bruce, 97-98, L. and Bg.	375 00
320-1	Stenson, G. T., & H.	Bruce, 101, L., Bg., Bus.	67 50
328	Robin, A. J.	Bruce, E. ½ 106, L. and Bg.	30 00
332	Superior, S.	Bruce, E. ½ 107, L. and Bg.	16 25
335	Brinton, Mrs. M. H.	Bruce, E. ½ 108, L. and Bg.	15 00
337	Sheculski, Jos.	Bruce, E. ½ 114, L. and Bg.	25 00
338	Middlemiss, J. C.	Bruce, 115, L. and Bg.	32 50
339	Gutcher, R. M.	Bruce, E. ½ 116, L. and Bg.	15 00
341	Burtwell, H. E.	Bruce, 117, 118, 119, L.	15 00
341a	Burtwell, Ida B.		
342	Middlemiss, Mrs. M.	Bruce, W. ½ 120, L., Bg., Bus.	30 00
344	Wilson, W. B.	Golden, E. pt. 121, L. Bg., Bus.	65 62

Roll No.	Name.	Description.	Amount.
345	Journeau, Ed.	Golden, W. pt. 121, L. and Bg.	35 00
351	Ferland, S.	Golden, 123, L.	25 00
352	Cultane, Jas.	Golden, 124, L., Bg., Bus.	71 86
353	McCrea, J. H.		
354	Fleming, W. L.	Golden, 125, L.	20 00
355	Huddleston, W. L.	Golden, 126, L. Bg., Bus.	150 00
356	Mondeau, Alph.	Golden, 127, L.	20 00
357	Leroux, Mrs. A.	Golden, 128, L. and Bg.	17 50
358	Bergountum, Madam	Golden, E. pt. 129, L. and Bg.	22 50
359	Morin, Mrs. B. A.	Golden, W. ½ 129, L. Bg., Bus.	33 75
361	Dodaro, Dom.	Golden, E. ½ 130, L. and Bg.	22 50
363	Lemdn, B. F.	Golden, E. ½ 131, L., Bg., Bus.	24 05
364	Spadafore, R.	Golden, W. ½ 131, L., Bg., Bus.	28 13
365	Furlan, L.	Golden, E. ½ 132, L. Bg., Bus.	33 75
366	Levine, Mrs. P.	Golden, 137, L. and Bg.	12 50
367	Seli, R. W.	Golden, 138, L.	5 00
369	Bissonette, Mrs. M.	Golden, 139, L. and Bg.	10 00
370	Burtwell, Ida B.	Golden, 141 to 144, L., Bg., Bus.	52 50
371	Quinn, D. A.	Golden, E. ½ 169, E. ½ 145, L., Bg, Bus.	45 00
372	Schnobb, Nap.	Golden, W. ½ 145 L.	12 50
373	McDonald, Jos.		
379	Desjardin, N.	Golden, E. ½ 148, L., Bg. Bus.	43 75
380	Dunn, E.		
383	Myers, A.	Golden, E. ½ 149, L., Bg., Bus.	30 36
384	Hermant, O., & Co.	Golden, W. ½ 149, L., Bg., Bus.	33 75
387	Nixon, Jas.	Golden, W. ½ 150, L., Bg., Bus.	18 75
388	Kenner, W. H.	Golden, E. ½ 151, L., Bg., Bus.	37 50
389	Dunn, C.		
391	Dagenais, D.	Golden, E. ½ 152, L., Bg., Bus.	43 75
392	Brunet, A.	Golden, W. ½ 152, L.	10 00
393	Allen, Peter	Golden, E. ½ 153, Bg.	15 00
394	Allen, Fred.	Golden, W. ½ 153, L. and Bg.	30 00
395	Frumkin, D.	Golden, E. ½ 154, L., Bg., Bus.	26 86
396	Hurwily, H.	Golden, W. ½ 154, L. and Bg.	15 00
397	Levinson, D.	Golden, E. ½ 155, L., Bg., Bus.	35 00
398	Courtois, F.	Golden, 156, L.	12 50
399	Slotnick, L.	Golden, E. ½ 157, L., Bg., Bus.	17 50
400	Jaakda, F.	Golden, E. ½ 161, L., Bg., Bus.	20 00
401	Catania, M.	Golden, W. ½ 161, L. and Bg.	15 00
402	Scnobb, N.	Golden, 162, L.	7 50
403	O'Donnell, Jos.		
406	Wheeler, Seth	Main, W. ½ 169-170, L., Bg., Bus.	42 50
409	Maroz, M.	Strachan, E. ½ 176, L. and Bg.	10 63
410	Alsberg, Wm.	Strachan, W. ½ 178, L. and Bg.	5 62
411	Schneider, Peter		
412	Irwin, Geo. A.	Strachan, 180,	16 25
413	Jemett, V.	Strachan, E. ½ 189, L.	1 87
414	Tailfale, J.	Strachan, W. ½ 189, L.	1 87
415	Mikkola, F.		
417	Culbert, S.	Strachan, 193, L.	5 00
418	Jenkins, T.	Main, 195, L.	3 75
419	Musumici, S.	Strachan, 203, L. and Bg.	8 75
420	Sayer, S.	Strachan, 204, L. and Bg.	6 25
421	Irwin, G. A., et al	Strachan, 210, L.	2 50
422	Laputa, John	Strachan, W. ½ 211, L.	1 25
423	Deyo, Wm.	Strachan, 212, L.	2 50
426	Brennan, F. J.	Main, 218, L.	2 50
427	Johnson, Chas.	Quebec, W. ½ 227, L.	62
428	Jackson, A.	Quebec, E. ½ 228, L.	62
429	Larsen, Louis	Quebec, W. ½ 228, L.	62
430	Tomshick, M.	Quebec, 239, L.	1 25
431	S. Porc. Centre Townsite Co.	Various lots	783 75
432	Morrison, H.	Quebec, 5, L.	1 25
435	Fera, Jas.	Railroad, 25, L., Bg., Bus.	40 62

Roll No.	Name.	Description.	Amount.
436	Carnavale, J.	Railroad, 26, L.	7 50
437	Johnson, B.		
439	Sherman, H. A.	Railroad, N. ½ 27, L. and Bg.	13 75
440	Lelievre, Adam	Railroad, S. ½ 27, L. and Bg.	18 75
442	Johnson, P.	Railroad, 29, L.	7 50
443	Phillips, H. G.	Railroad, 31, L. and Bg.	10 62
445	Quinn, D. H.	Railroad, 37, L., Bg., Bus.	48 75
446	Phillips, A. E.		
447	Ross, Dom.	Railroad 38, L., Bg., Bus	34 37
448	Illus, Jno.		
449	Wylie, John	Broderick 40, L.	61
450	Tomkinson, A.	Railroad 41-43, L.	5 00
451	Tarshin, Harry	Leighton 42, L.	65
452	Peterson, Annie	Leighton 44, L. and Bg.	5 62
453	Jacobi, Chas.	Railroad 45, L.	2 50
454	O'Shea, M.	Leighton 46, L. and Bg.	6 87
456	Paulson, O.	Railroad 47, 49, 51, L.	10 00
457	Dufort, Sylvia	Railroad 48, L. and Bg.	15 62
458	Alguire, Roy	Railroad 53, L.	3 75
460	O'Neill, John	Railroad 55, L.	3 75
460a	Tarshis, Harry	Railroad, ½ 57, balance	15
461	Bowin, A.	Railroad, ½ 57, L. and Bg.	16 25
462	Trumkin, A.	Railroad 59, L.	5 00
463	Seidman, H.	Leighton 60-62, L.	2 50
464	Edwards, Jas.	Railroad 61, L.	3 75
465	Adams, L. G.	Leighton 63, L. and Bg.	13 12
466	Bonnington, J. P.		
468	Moody, W. E.	Egan 66, L. and Bg.	7 50
469	McDonald, A.		
471	Mattison, G.	Egan 67, L. and Bg.	....
472	Creighton, T.	Egan 67, L. and Bg.	....
473	McKay, W. H.	Egan 67, L. and Bg.	1 25
475	Campbell, D. A.	Leighton 75, 76, 77, L. and Bg.	20 00
477	Driver, R. S.	Leighton 78	....
478	Edwards, J.	Leighton 78, L.	1 25
479	Seidman, H.	Leighton 82, L.	62
480	Belanger, T.	Bounday 110, L. and Bg.	3 13
481	Fiss, Wm.	Crawford 116, 135, 136, L. and Bg.	17 50
484	Conway, M.	Crawford 134, L.	1 87
485	O'Neill, John	Railroad 137, 138, L. and Bg.	15 00
486	Johnson, O.	Railroad 139, L. and Bg.	27 50
487	Fiss, Harry	Railroad 140, 159, L. and Bg.	27 50
488	McGinney, M.	Railroad 141, 142, L.	5 00
489	Freeman, A. R.	Railroad, pt. 144, L. and Bg.	6 25
490	Racicot, L. E.	Railroad, pt. 144, L. and Bg.	9 36
491	Rounds, G. M.	Railroad 148, L.	3 75
492	Devine, D.	Railroad 149, L. and Bg.	16 25
493	Guarano, A.	Broad and Leighton 150, L.	3 75
496	Barkley, S.	Railroad 152, L.	2 50
497	Raycraft, Wm.	Railroad 153, 154, L. and Bg.	12 50
499	Salmon, E.	Railroad 161 to 165, L. and Bg.	30 00
500	Dunbar, H. C.	Railroad 166 to 177, L. and Bg.	90 61
505	Tipton, J. D.	Dome 191, L., Bg., Bus.	42 50
506	Davies, W. E.	Dome 192, L. and Bg.	17 50
508	Cragg, S.	Dome, 198, L.	7 50
509	Leighton, Warner	Syn. Block A, L.	15 00
510	Brennan, Mrs. M. M.	Boundary 208, L., Bg., Bus.	81 25
511	Ormsby, R. P.	Bounday 212, L.	10 00
512	McFarlane, G.	Warner 223, L. and Bg.	11 87
513	Bloyke, J.	Warner 231, L.	1 87
514	Seeli, Mrs. J. A.	Dome 233, L. and Bg.	13 75
515	Grenty, A.	Warner 236, L.	1 87
516	Jancus, J.		
519	Thompson, T. H.	Warner 240, L.	1 87
520	Rodgers, L.	Railway 241, L.	3 75
522	Walsh, H.	Warner 244, L.	1 87
524	Williams, Mrs. E. A.	Smith 249, L. and Bg.	7 50
527	Torrance, T. H.	Railway 260, L.	5 00

Roll No.	Name.	Description.	Amount.
528	Tinkess, J. W.	Leighton 260, L.	3 75
531	Oliver, D.	Leighton 263, L. and Bg.	11 25
532	McNabb, J. C.	Leighton 266, L.	3 75
533	Hotel Connaught	Leighton, L., Bg., Bus.	537 50
538	Morlick, E.	Allen 285, L.	3 75
539	Dryman, G.	Leighton 286, L.	3 75
540	Murphy, A.		
541	Boycruk, K.	Allen 287, L.	3 75
542	Brennan, T.	Allen 289, L.	3 75
543	Bailloa, A.	Allen 291, L.	3 75
544	Pugliese, T.	Boundary 311, L. and Bg.	13 75
545	Pepparess, Mrs. J.	Boundary 313, L. and Bg.	7 50
546	Salo, W.	Boundary 314, L.	3 75
547	Goranstein, S.	Boundary 315, L. and Bg.	13 75
548	Martino, J.	Allen 316, L. and Bg.	16 25
548a	Martino, C.		
549	Armantia, F.	Allen 318, L. and Bg.	11 25
550	Hannan, V.	Smith 327, L. and Bg.	6 25
555	Lawlor, Jas. A.	Leighton 417, L.	1 87
556	Norman, Jas.	Leighton 419, L.	1 87
557	Freeman, A. R.	R'ly 440, L., Bg., Bus.	10 62
558	Brown, J. O.	Smith 475, L. and Bg.	12 50
559	Jones, Jas.	Smith 476, L. and Bg.	10 00
562	Spil, John	Quebec and Crawford 511, L.	1 25
563	Drousineau, J.		
564	Bertrand, F.	Railroad, W. ½ 512, L. and Bg.	30 00
565	Panze, V.	Railroad, S. ½ 512, L. and Bg.	16 25
843	North Dome Mines, Ltd.	L. and Bg.	192 50
869	Dome Lake Mines and Mining Co.	L. and Bg.	300 00
939	West Dome Mines, Ltd.	L. and Bg.	$180 00
940	Dome Extension Mines, Ltd.	L. and Bg.	300 00
942	Foley-O'Brien, Ltd.	L. and Bg.	250 00
942	Foley-O'Brien, Ltd.	Townsite	268 75
948	Wyatt, A.	Con. 4, S.W. ¼ N. ½ 1, L.	50 00
948	Wyatt, A.	Con. 4, S.E. ¼ N. ½ 1, L.	
950	Hart Porc. Mines, Ltd.	Con. 1, S.W. ¼ S. ½ 2, L.	50 00
		Con. 1, N.E. ¼ S. ½ 3, L.	
951	Anagrita Mines, Ltd.	Con. 1, N.W. ¼ S. ½ 2, L.	75 00
		Con. 1, N.E. ¼ S. ½ 2, L.	
		Con. 1, N.W. ¼ S. ½ 1, L.	
952	Veteran Gold Mining Co.	Con. 1, N. ½ 2, L.	100 00
954	Martin Porc. Mines, Ltd.	Con. 1, S.W. ¼ S. ½ 4, L.	25 00
955	Apex Porc. Mines, Ltd.	Con. 1, S.W. ¼ N. ½ 6, L.	25 00
956	Porc. Exp. Syn., Ltd.	Con. 1, pt. S. ½ 5, L.	25 00
957	American Goldfields, Ltd.	Con. 2, S.W. ¼ S. ½ 6, L.	50 00
957	American Goldfields, Ltd.	Con. 2, S.E. ¼ S. ½ 6, L.	
958	Colorado Porc. Co., Ltd.	Con. 6, S. ½ 7, L.	119 25
958	Colorado Porc. Co., Ltd.	Con. 4, N. ½, 3, L.	
959	Rea. Cons. Gold Mines, Ltd.	Con. 3, N. ½ 6, L. and Bg.	150 00
961	Young, Francis E.	Con. 4, various lots	150 00
962	Gordon Por. Mines, Ltd.	Con. 4, S.E. pt. of S. pt. 6, L.	25 00
964	Earle, E. P.	Con. 3, N.W. ¼ S. ½ 6, L.	45 00
964	Earle, E. P.	Con. 3, S.W. ¼ S. ½ 6, L.	
964	Earle, E. P.	Con. 2, N.E. ¼ N. ½ 6, L.	
965	Parker, W. R.	Con. 2, N.W. ¼ N. ½ 6, L.	75 00
965	Parker, W. R.	Con. 2, N.W. ¼ S. ½ 6, L.	
965	Parker, W. R.	Con. 2, S.W. ¼ N. ½ 6, L.	
966	Fairchild, W. A.	Con. 5, S.W. ¼ S. ½ 11, L.	45 00
966	Fairchild, W. A.	Con. 5, S.E. ¼ S. ½ 12, L.	
966	Fairchild, W. A.	Con. 5, 11, L.	
968	Crown Chartered Gold Mining Co. of Porc. Lake, Ltd.	Con. 5, N.E. ¼ S. ½ 2	.....
		Con. 6, S.W. ¼ N. ½ 2, L. and Bg.	90 00

Roll No.	Name.	Description.	Amount.
971	Smith Vet. Mines, Ltd.	Con. 5, S. ½ 3, L.	75 00
975	Ont. Porc. Gold Fields	Con. 6, N.E. ¼ S. ½ 3, L.	.....
	Dev. Co., Ltd.	Con. 6, N.W. ¼ S. ½ 3, L.	30 00
978	Jamieson Meat Co.	First Ave., E. ½ 1, L., Bg., Bus	40 50
981	Todd, J. R.	First Ave., E. ½ 4, L., Bg., Bus	28 50
984	Pipe & Presley	First Ave., E. ½ 5-6, Bg., Bus	40 50
991	Moore, A. E.	First Ave., W. ½ 9, Bg	9 00
994	Knight Bros. & McKinnon	First Ave., 12, L., Bg., Bus	40 50
996	Blanchette, A.	First Ave., 16, Bg	9 00
1001	Deloski, Ed.	First Ave., E. 1-3 57, L., Bg. and Bus	28 50
1002	Augustenaski, K. & M.	First Ave., W. 2-3 57, L. and Bg	51 00
1006	Miller, J. A.	First Ave., 59, L. and Bg	60 00
1009	Clements, J.	First Ave. 60, L. and Bg	48 00
1011	Gordon Davies Co.	First Ave. 63, L. and Bg	75 00
1012	McDermott, Chas.	First Ave. 65, Bg. and Bus	18 00
1017	Lang, H.	First Ave. 59, L. and Bg	16 50
1021	Bertrand, Paul	Second Ave. 105, L.	3 00
1032	McIntyre Por. Mines, Ltd.	Con. 2, N.E. ¼ N. ½ 9, L. and Bg	
1032	McIntyre Por. Mines, Ltd.	Con. 2, N.W. ¼ N. ½ 9, L. and Bg	510 00
1032	McIntyre Por. Mines, Ltd.	Con. 2, N.E. ¼ N. ½ 10, L. and Bg	
1033	Davis & Dunn	McIntyre Mines, Bg. and Bus	24 00
1164	Jupiter Mines, Ltd.	Con. 3, S. ½ of S. ½ 9, L. and Bg	300 00
1263	Bannino, R.	Moneta Townsite, 9, L. and Bg	24 00
1264	Gaffney, Miss F.	Moneta Townsite 12, L.	9 00
1266a	Henry & Hillard	Moneta Townsite 20, L.	9 00
1268	Salkeld, A.	Moneta Townsite 75, L.	3 00
1269	Romans, B.	Moneta Townsite 76, L.	3 00
1270	Jones, Mrs. E.	Moneta Townsite 77-8-9, L.	9 00
1271	Salkeld, G.	Moneta Townsite 80, L.	3 00
1272	Bocharuk, A.	Moneta Townsite 81, L. and Bg	6 00
1273	Hutton, D. L.	Moneta Townsite 93, L.	7 50
1274	Jones, J. A.	Moneta Townsite 95, L.	8 25
1275	Coyne, A. J.	Moneta Townsite 124, L.	3 00
1276	Brown, E.	Moneta Townsite 140, L.	7 50
1279	Eping, A.	Moneta Townsite 158, L.	3 00
1279	Eping, A.	Moneta Townsite 158, L.	3 00
1280	Vittone, J. E.	Moneta Townsite 160, L. and Bg	6 75
1281	Desantelle, T.	Moneta Townsite 166, L. and Bg	10 50
1282	Mengold, A.	Moneta Townsite 169, L. and Bg	7 50
1283	Groulx, F.	Moneta Townsite 171, L. and Bg	6 00
1284	Grumbly, S.	Moneta Township 174, L.	3 00
1285	Movais, J.	Moneta Township 177, L.	8 25
1286	Pelletier, Rev. A.	Moneta Township 178, L. & Bg.	14 25
1287	Munn, H. T.	Plan M 40, various	126 00
1288	Munn, H. T	Plan M 40, various	78 75
1288	Munn, H. T	Plan M 40, various	22 50
1289	Apex Por. Mines, Ltd.	Con. 1, pt. N. ½ 7, L.	30 00
1291	Hilliard, W. F.	Con. 2, N.E. ¼ S. ½ 7	
1291	Hilliard, W. F.	Con. 2, S.W. ¼ S. ½ 7	90 00
1291	Hilliard, W. F.	Con. 1, N.W. ¼ N. ½ 7, L.	
1292	Parker, W. R. P.	Con. 2, N.E. ¼ N. ½ 7, L.	30 00
1293	Earle, E. P.	Con. 3, N.E. ¼ S. ½ 7	
1293	Earle, E. P.	Con. 3, N.W. ¼ S. ½ 7, L.	60 00
1294	Rea Cons. Gold Mines, Ltd.	Con. 3, N. ½ 7, L.	120 00
1295	Minnesota Porc. Co.	Con. 1, S ½ 8, L.	120 00
1296	Platt Vet. Gold Mines.	Con. 2, N. ½ 8, L.	120 00
1297	Montgomery, Jos.	Con. S.E. pt. N. pt. 8	
1297	Montgomery, Jos.	Con. N.E. pt. N. pt 8, L.	60 00
1298	Plenaurum Mines	Con. 3, S.W. pt. 8, L.	
1298	Plenaurum Mines	Con. 3, pt. 8, L. & Bg.	276 00

Roll No.	Name.	Description.	Amount.
1299	The Success Gold Mine.	Con. 1, N.E. ¼ N. ½ 9, L.	150 00
1299	The Success Gold Mine.	Con. 1 N.W. ¼ N. ½ 8, L.	
1299	The Success Gold Mine	Con. 2, S.W. pt. 8, L.	
1299	The Success Gold Mine	Con. 2, S.E. pt. 8, L.	
1300	Norrington, R. W.	Con. 1, N.W. ¼ S. ½ 9, L.	60 00
1300	Norrington, R. W.	Con. 1, S.W. ¼ S. ½ 9, L.	
1302	Cr. Chartered Gold Mining Co.	Con. 2, S.W. pt. 9, L.	30 00
1303	Godfrey, J. M.	Con. 1, N.W. ¼ N. ½ 10, L.	30 00
1304	Connor, Wm.		
1305	Vipond Porc. Gold Mines, Ltd.	Con. 1, N.W. ¼ N. ½ 9, L.	186 00
1305	Vipond Porc. Gold Mines, Ltd.	Con. 1, N.E. ¼ N. ½ 10, L. & Bg.	
1305	Vipond Porc. Gold Mines, Ltd.	Con. 2, S.E. ¼ S.½ 10, L.	
1308	Godfrey, J. M.	Con. 2, S.W. pt. of S. pt 10, L.	48 00
1309	Pearl Lake Gold Mines.	Con. 3, N. ½ S. ½, 9, L.	510 00
1309	Pearl Lake Gold Mines.	Con. 3, N.E. ¼ S. ½ 10, L.	
1309	Pearl Lake Gold Mines.	Con. 3, S.E. ¼ S. ½ 10, L. & Bg.	
1312	Fairchild, W. A.	Con. 4, N.E. ½ N. ½ 12	36 00
1312	Fairchild, W. A.	Con. 4, N.W. ½ N. ½ 11, L.	
1313	Waters, Dane	Con. 3, N.E. ½ N.½ 12.	80 00
1313	Waters, Dane	Con. 4, S.E. ¼ S. ½ 12	
1313	Waters, Dane	Con. 4, S.W. ¼ S. ½ 12, L.	
1319	Cohen, M. M.	Con. 3, N. ½ 2, L.	120 00
1321	Ross, F. M.	Con. 4, N. ½ 2, L.	118 50
1322	Colorado Porc. Co., Ltd.	Con. 4, N. ½ 3, L.	120 00
1326	Brierly, W. H.	Con. 5, N. ½ 10, L.	71 55
1329	Cavana, A. G.	Con. 5, N. pt. 1, L.	93 60
1330	McKay, A. G.	Con. 1, S. ½ 10, L.	120 00
1331	McKay, Chas.	Con. 1, S. ½ 11, L.	120 00
1333	Whupdate, E.	Con. 3, N. pt. 11, L.	120 00
1336	McConnell, A.	Con. 4, S. ½ 11, L.	120 75
1337	Knox, J. A.		
End of roll.	O'Brien, J. Brock	Con. 6. S.E. ¼ N. ½ 2, L.	30 00
	O'Brien, J. Brock	Con. 6, S.W. ¼ N. ½ 1, L.	
			$16,319 59

Township of Tisdale.

Arrears of taxes in Collector's Roll for 1913, as at Nov. 1, 1913, on Business and Income:—

Roll No.	Name.	Description.	Business.	Income.
6	Bergeron, A.	Commercial, 21	.....	$5 00
13	Warren, H.	Commercial, 32	.....	2 50
22	Robertson, O.	Commercial, 60	.....	6 25
38A.	Casey, J.	Br'way, 636	.....	2 50
41C.	Comfort, Geo.	First, 901	.....	5 00
52	Starr, Fred	Crawford, 19.	.....	5 00
64	Hersey, Wm.	Dome 28.	.....	5 00
65	Kill, Ed.	Dome 28.	.....	5 00
68	Helperin, M.	Dome, 31.	.....	2 50
69	Helperin, S.	Dome, 31.	.....	2 50
81	Smith, Alex	Crawford, 61.	.....	6 25
86	Leland, Chas.		$6 25	.....
88	Lafrance, P.	Crawford, W ½ 66.	10 00	.....
92	Baxter, E. B.	Crawford, E. ½ 67.	10 00	.....
95	Cartwright, E. B.	Crawford, W. ½ 68.	7 50	.....
95A.	Ling, Wm.			
99	Gordon, Rodgers, G. E.	Bruce, W. pt. 69-70.	.....	7 50
107	Insole, H. G. B.	Bruce, W. pt. 69-70.	.....	5 00
109	Taylor, W. R.	Crawford, 71	21 87	.....
110	Pierce, Thos. L.	Crawford, 71	.....	5 00
121	Harrison, B. T.	Bruce, 81.	.....	5 00

Roll No.	Name.	Description.	Business.	Income.
132	Earle & Emory	Crawford, 89.	15 62	
138	Tompkinson, A.		6 25	
139	Sullivan, H.	(1912)	6 00	
139	Sulivan, H.	(1912)	6 00	
144	Sky, S.	Crawford, E. ½ 92		5 00
145	Sky, B.	Crawford, E. ½ 92		5 00
151	Robitaille, E. H.	Golden, 96		2 50
155	Baby, Wm.	Golden, 98		5 00
157	Superior S.	Golden, pt. 99	5 00	
159	Clark, D.	Golden, 100	8 12	
160	Heppenstall, F.			
164	Mortson, Angus	Crawford, S. ½, 91 and 101	36 25	
165	Russell, Dr. J. P.	Crawford, S. ½, 91 and 101	10 00	
174	Earle, W. F.	Golden, W. pt. 106	6 25	
190	Bucovetsky, A.	Golden, W. Q., pt. 115	11 25	
193	Smith, James	" 117		5 00
194	Young, Nelson	" 117		5 00
197	Oscar, S.	" 119	7 50	
201	Cyr, Jos.	" E. 122	6 25	
204	Cook, J. E.		12 50	
206	Freedman, M. B.	Golden, 123	15 00	
240	Lloyd, B. C.			5 00
240D	Solly, M.		6 25	
240E	Cole, Chas.			5 00
244	Brown, A. C.		31 25	
248	Baker, Geo.	Commercial, E. ½, 6		5 00
250	Burnand, B.		5 00	
262	Wilson, H. M.	Main, 50		5 00
280	Fuller, A. S.	Bruce, E. ½, 73	12 50	
281	Armstrong, P.	Bruce, E. ½, 73		5 00
283	Walsh, J. L.			7 50
285	Frawley, J. M.	Bruce, 74		10 00
286	Morgan, F. H.	" 74		3 75
290	Smith, W. G.	" 76		5 00
291	Thomas, G. N.	" 76	10 00	
297	Higham, W. G.	"		5 00
308	Strain, W. A.	" 93		5 00
311	Cowan, W. R.	" 97-98		5 00
312	Servais, F.	" 97-98		5 00
314	Costello, Wm.		12 50	
317	Pearson, A. T.	Bruce, 99	10 00	
322	Stinson, Chas.	" 101		5 00
326	Brazeau, E.	" 102-3	10 00	
330	Webb, E. M.	" E. ½, 106		5 00
331	Tozer, F. J.	" E. ½, 106		5 00
347	Kyle, J. S.	Golden, 122		2 50
360	Hurtubise, A. J.	" W. ½, 129		5 00
362	Dodaro, L.	" E. ½, 130	7 50	
378	Murray, G. A. S.	" 147		10 00
438	Howard, Jas.	Railroad, 26	2 50	
441	Champagne, N.	" S. ½, 27		3 75
455	O'Shea, Pat.	Leighton, 46		5 00
504	Howse, F.	Dome, 189-190		5 00
525	Williams, J.	Smith, 249		5 00
535	Simpson, R.	Leighton		2 50
536	Frisby, Geo.	Hotel Connaught		2 50
537	Perkins, Jas.	" "		2 50
565A	Flogg, John	" "		5 00
567	Airllo, J.	Dome Mines		5 00
568	Alex, L.	" "		5 00
560	Alex, S.	" "		5 00
570	Alexander, J.	" "		5 00
571	Ambuhl, F. F.	" "		12 50
572	Amenx, D.	" "		5 00
573	Anderson, B.	" "		5 00
574	Anderson, C.	" "		5 00
575	Arnold, W.	" "		5 00
576	Astridge, J.	" "		5 00

Roll No.	Name.	Description.	Business.	Income.
577	Baker, G.	Dome Mines		5 00
578	Barr, D.	" "		5 00
579	Asseltine, W. J.	" "		5 00
581	Bazzo, J.	" "		5 00
582	Borda, F.	" "		5 00
583	Bedford, A. J.	" "		6 25
584	Benderax, A.	" "		5 00
585	Blackwell, G. W.	" "		5 00
586	Blackwell, J.	" "		5 00
587	Blackwell, T. W.	" "		5 00
588	Bozzi, G.	" "		5 00
590	Brinton, R.	" "		5 00
591	Brextier, A.	" "		5 00
592	Bredson, W.	Dome		5 00
593	Brownson, A.	"		5 00
594	Bushie, H.	"		5 00
595	Butler, F.	"		5 00
596	Campello, A.	"		5 00
597	Cardello, L.	"		5 00
598	Carr, G.	"		5 00
599	Carr, J.	"		5 00
600	Constain, J.	"		7 50
601	Costain, H. H.	"		6 25
602	Certaio, V.	"		5 00
603	Charron, L.	"		5 00
604	Chase, A.	"		5 00
605	Chaystan, J.	"		5 00
606	Clark, J. C.	"		5 00
607	Clark, R. R.	"		5 00
608	Cleary, M.	"		5 00
609	Cockburn, J. D.	"		5 00
610	Corbell, E.	"		5 00
612	Constantin, L.	"		5 00
613	Craig, J. A.	"		5 00
614	Craig, S.	"		5 00
615	Crawford, Geo.	"		5 00
616	Crawford, R .S.	"		5 00
617	Cronk, A.	"		5 00
618	Crowley, W. C.	"		5 00
619	Cassolote, L.	"		5 00
620	Curtis, B.	"		5 00
621	Daly, F.	"		5 00
622	Daly, W.	"		5 00
623	Dampre, C. D.	"		7 50
625	Davis, J.	"		5 00
626	Dengeate, W.	"		5 00
627	Dery, A.	"		5 00
628	Desimone, R.	"		5 00
629	Devine, D.	"		6 25
630	Dobrist, F.	"		5 00
631	Doitte, H.	"		5 00
632	Donaldson, D. C.	"		6 25
633	Douglass, H. L.	"		5 00
634	Durochon, J.	"		5 00
635	Bessault, F.	"		5 00
636	Edwards, W. S.	"		5 00
637	Ello, J.	"		5 00
638	Emden, W.	"		6 25
639	Eatte, C.	"		5 00
640	Erindare, J.	"		5 00
641	Evans, T.	"		5 00
642	Evesham, E.	"		6 25
643	Fairfax, M. L.	"		5 00
644	Fearnley, H.	"		6 25
646	Fellippette, L.	"		5 00
647	Ferguson, J.	"		5 00
648	Foster, F. W.	"		5 00
649	Fottitt, W.	"		6 25

Roll No.	Name.	Description.	Business.	Income.
650	Freda, A.	Dome		5 00
651	Furie, J.	"		5 00
652	Gaskay, J.	"		6 25
653	Gable, S.	"		5 00
654	Gallello, G. D.	"		5 00
655	Gallia, E.	"		5 00
656	Gallia, A.	"		5 00
657	Gallia, G.	"		5 00
658	Gargland, J.	"		5 00
659	Gauthier, G.	"		5 00
660	Gauthier, E.	"		5 00
661	Gibbons, F. R.	"		5 00
662	Gibbons, J.	"		5 00
663	Gleeson, M.	"		5 00
665	Goodkey, C.	"		5 00
667	Grantz, M.	"		5 00
668	Grankawski, J.	"		5 00
669	Greco, F.	"		5 00
670	Gutcher, M. P.	"		5 00
671	Guiseppe, B.	"		5 00
672	Guvanazy, R.	"		5 00
673	Haldane, R.	"		5 00
674	Hanna, H.	"		5 00
675	Hansen, H.	"		18 75
676	Hartley, C. R.	"		5 00
677	Hartman, N. H.	"		5 00
678	Haysmith, A. L.	"		5 00
680	Hedges, W.	"		5 00
681	Hedges, V.	"		5 00
682	Henderson, G.	"		5 00
684	Hewetson, G.	"		6 25
685	Honecon, N.	"		5 00
686	Hood, J.	"		5 00
687	Hogg, Jas.	"		6 25
689	Horne, F.	"		5 00
690	Howse, J. A.	"		5 00
692	Howe, W.	"		5 00
693	Hugafit, J.	"		5 00
694	Hutchins, J.	"		6 25
679	Harkness, M.	"		1 25
695	Irwin, J. W.	"		5 00
696	Jensen, H.	"		5 00
698	Johns, Geo.	"		7 50
699	Jordan, J. J.	"		7 50
700	Kelley, B. D.	"		5 00
701	Kinneard, A.	"		5 00
702	Kirk, Thos.	"		6 25
703	Krynarie, F.	"		5 00
704	Lananet, H.	"		5 00
705	Leroux, L.	"		5 00
706	Leroux, E.	"		5 00
707	Lobdell, H. R.	"		5 00
708	Lowell, J.	"		5 00
709	Lucas, B.	"		5 00
710	Lund, J.	"		5 00
711	Lyons, L. C.	"		5 00
712	Lyons, J.	"		5 00
713	Makowe, G.	"		5 00
714	MacRae, W.	"		5 00
715	Mundall, P.	"		6 25
716	Maria, G.	"		5 00
717	Martin, C.	"		5 00
718	Marchant, W.	"		5 00
719	Marsden, F. V.	"		5 00
721	Matteo, F.	"		5 00
722	Mataigo, E.	"		5 00
723	Mozet, J.	"		5 00
724	Metarchick, F.	"		5 00

Roll No.	Name.	Description.	Business.	Income.
726	Mesco, J.	Dome		5 00
728	Mertigo, C.	"		5 00
729	Merten, J.	"		5 00
730	Miller, F.	"		5 00
731	Monaghan, J.	"		7 50
732	Mouaghan, W.	"		5 00
734	Morrid, E.	"		5 00
735	Mullin, W.	"		5 00
736	Mulloy, F.	"		5 00
737	Mykolyn, S.	"		5 00
738	McDougall, J.	"		5 00
739	McCreddy, C.	"		5 00
740	McClelland, C. B.	"		5 00
741	McCue, M.	"		7 50
742	McCulloch, D.	"		5 00
743	McDougall, D.	"		6 25
744	McDonald, P.	"		5 00
745	McGill, Jas.	"		5 00
746	McInnis, A.	"		7 50
747	McKay, Jas.	"		5 00
748	McKay, W.	"		5 00
749	McNamara, P.	"		5 00
751	Nargel, L.	"		5 00
752	Nargel, A.	"		5 00
753	Narido, A. A.	"		5 00
754	Neil, C.	"		5 00
756	Novak, E.	"		5 00
757	Nugent, T. C.	"		5 00
758	Orick, T.	"		5 00
759	Painter, W. W.	"		5 00
760	Palladay, W.	"		5 00
761	Poleschick, G.	"		5 00
762	Parment, A.	"		5 00
763	Parment, J.	"		5 00
764	Parsons, L. A.	"		10 00
766	Parker, H. J.	"		5 00
767	Payne, E.	"		5 00
768	Pearce, S.	"		5 00
769	Pearce, J. A.	"		7 50
770	Pearla, J.	"		5 00
771	Pellizzari, R.	"		5 00
772	Pelsky, P.	"		6 25
773	Pemgen, T.	"		5 00
774	Pepperess, R.	"		5 00
775	Pesser, W. E.	"		6 25
776	Pluta, J.	"		5 00
777	Provallo, J.	"		5 00
778	Prune, R.	"		5 00
779	Reese, F. B.	"		7 50
781	Reid, Chas.	"		5 00
782	Rhodes, J.	"		5 00
783	Richen, S.	"		5 00
784	Rogers, R. A.	"		5 00
785	Rose, L.	"		5 00
786	Rouleau, Jas.	"		5 00
787	Rouleau, F.	"		5 00
788	Rown, S. C.	"		5 00
789	Ruban, S.	"		5 00
790	Ruzich, T.	"		5 00
791	Salkeld, D.	"		5 00
792	Scott, G. H.	"		5 00
794	Senpolo, G.	"		5 00
795	Settinin, C.	"		5 00
796	Shields, M.	"		5 00
797	Sinopolo, F.	"		5 00
798	Smith, S. T.	"		5 00
799	Smith, P. L.	"		5 00
800	Smith, P.	"		5 00

Roll No.	Name.	Description.	Business.	Income.
801	Snider, J.	Dome		5 00
802	Soper, S.	"		5 00
803	Spadafore, L.	"		5 00
804	Spadafore, C.	"		5 00
805	Stackpool, R.	"		5 00
806	Stair, F.	"		5 00
807	Sheridan, J.	"		5 00
808	Shortt, N.	"		5 00
809	Stanvitch, P.	"		5 00
810	Stewart, G. R.	"		5 00
811	Stenabaugh, W.	"		5 00
812	Strickland, A.	"		5 00
813	Stewart, Jas.	"		5 00
814	Strange, S.	"		5 00
815	Subernick, J.	"		5 00
816	Sullivan, P.	"		5 00
817	Sullivan, R.	"		5 00
819	Swansborough, H.	"		5 00
820	Tacete, L.	"		5 00
822	Theriault, A.	"		5 00
823	Tinkela, J.	"		5 00
824	Tower, W. O.	"		5 00
825	Turner, H.	"		6 25
826	Turenski, M.	"		5 00
827	Twigger, E. D.	"		5 00
828	Vachen, V.	"		5 00
829	Vasque, A.	"		5 00
830	Vitiona, C.	"		5 00
831	Walsh, M.	"		6 25
832	Watson, G.	"		5 00
833	Winter, W. H.	"		5 00
834	Willey, Geo.	"		7 50
835	Widdifidd, Wm.	"		5 00
837	Woazy, W.	"		5 00
838	Woodwall, T.	"		5 00
839	Wright, W.	"		5 00
840	Yano, B.	"		5 00
841	Yeomans, A.	"		5 00
842	Young, G. F.	"		5 00
844	Anderson, J.	North Dome		5 00
845	Campollusi, S.	"		5 00
846	Carter, Wm.	"		5 00
847	Cartwright, B. J.	"		5 00
848	Cassidy, T.	"		5 00
849	Crankevic, Jos.	"		5 00
850	Evans, A.	"		5 00
851	Goodfellow, S.	"		2 50
852	Grierson, A. W.	"		6 25
853	Grieves, H.	"		5 00
854	Malone, A. J.	"		5 00
855	Marks, M.	"		5 00
856	Miller, S.	"		5 00
857	McDonald, Bert	"		5 00
858	McNamara, D.	"		5 00
859	McNaughton, G.	"		5 00
860	Pigeon, S.	"		5 00
861	Phillippi, S.	"		5 00
862	Salonde, A.	"		5 00
863	Savage, H.	"		5 00
864	Sertes, S.	"		5 00
865	Smith, J. W.	"		5 00
866	Thurston, G.	"		5 00
867	Verick, Mike	"		5 00
868	Wolfram, B. C.	"		7 50
870	Brank, G.	Dome Lake		5 00
871	Brazkovic, T.	"		5 00
872	Beatty, J.	"		5 00
873	Bobina, V.	"		5 00

Roll No.	Name.	Description.	Business.	Income.
874	Borich, L.	Dome Lake		5 00
875	Breenck, M.	"		5 00
876	Brodenski, V.	"		5 00
877	Brodik, J.	"		5 00
878	Burnabich, P.	"		5 00
879	Byberg, H.	"		6 25
880	Carlo, M.	"		5 00
881	Carlquist, E. G.	"		10 00
882	Carswell, T.	"		7 50
883	Chey, L.	"		5 00
884	Chertsian, J.	"		6 25
885	Cormick, W.	"		6 25
886	Cousineau, O.	"		2 50
887	Daly, M.	"		5 00
888	Dickson, J.	"		6 25
889	Duune, F.	"		5 00
890	Duymovic, J.	"		5 00
891	Ericson, J.	"		5 00
892	Felt, R.	"		6 25
893	Giovanni, M.	"		5 00
894	Gould, L.	"		5 00
895	Grice, W.	"		5 00
896	Haywood, J.	"		5 00
897	Holsich, C.	"		5 00
898	Houlihan, E.	"		5 00
899	Jamieson, E.	"		5 00
900	Kek, E.	"		5 00
901	Knnutson, O.	"		6 25
902	Kracevic, M.	"		5 00
903	Laluk, J.	"		5 00
904	Lavigne, J. P.	"		6 25
905	Lelievre, A.	"		5 00
906	Leguace, H.	"		5 00
907	Mayer, M.	"		5 00
908	Melville, W. A.	"		6 25
909	Merkip, A.	"		5 00
910	Miller, C.	"		5 00
911	Millions, P.	"		6 25
912	Mongoboo, M.	"		5 00
913	Morin, P.	"		6 25
914	McDonald, J.	"		6 25
915	McIvor, N.	"		6 25
916	Neil, J.	"		5 00
917	NyKolyn, E.	"		5 00
918	Oberdeen, M.	"		6 25
919	Ostovic, T.	"		5 00
920	Paul, H.	"		5 00
921	Pebro, L.	"		5 00
922	Perkovic, J.	"		5 00
923	Perkovic, M.	"		5 00
924	Powell, G. F.	"		6 25
925	Pres, J.	"		5 00
926	Ross, J.	"		6 25
927	Rowan, W.	"		5 00
928	Rubock, S.	"		5 00
929	" T.	"		5 00
930	Selby, Thos.	"		7 50
931	Serbie, J.	"		5 00
932	Serbich, L.	"		5 00
933	Sour, M.	"		5 00
934	Spalchich, B.	"		5 00
935	Sekwark, N.	"		5 00
936	Falcott, M. G.	"		12 50
937	Smith, Harold	"		5 00
938	Vulano, S.	"		5 00
979	Armitage, W.	First Ave. E. 15 I.		6 00
980	Glaser, A. R.	" " "		4 50

Roll No.	Name.	Description.	Business.	Amount.
983	Frederick, A.	First Ave. W. ½ 5.		3 00
985	Miller, W. H.	" " E. ½ 5-6		6 00
989	Dryden, R. L.	" " 8.		3 00
995	Kimberley, E.	" " 12.		4 50
1008	Chow Jim	" " 59.	6 00	
1020	Kuski, Jos. C.	" " 62.		3 00
1026	McLean, Dan.	Sch. Synd. Mines.		6 00
1027	Lepie, Chas.	" "		6 00
1028	Orusic, F.	" "		6 00
1029	Orrskovig, O.	" "		6 00
1030	" F.	" "		6 00
1031	Berthamme	" "		6 00
1034	Alfrido, M.	McIntyre Mines		6 00
1035	Allen, John	" "		15 00
1036	Arinone, C.	" "		6 00
1037	Bafail, A.	" "		6 00
1038	Barnes, J.	" "		9 00
1039	Barditt, A.	" "		6 00
1040	Bausch, A.	" "		6 00
1041	" D.	" "		6 00
1042	Bedo, A.	" "		6 00
1043	Bianchifore, W.	" "		6 00
1044	Blondin, J.	" "		6 00
1045	Bowery, J. M.	" "		9 00
1046	Bordanick, M.	" "		6 00
1047	Brennan, John	" "		12 00
1048	Brown, G. M.	" "		9 00
1049	Camado, C.	" "		6 00
1050	Cameron, P.	" "		9 00
1051	Cavalluci, A.	" "		6 00
1052	Charron, J.	" "		9 00
1053	Chomontowski, W.	" "		9 00
1054	Chute, E. R.	" "		9 00
1055	Costangi, M.	" "		6 00
1056	Coha, L.	" "		6 00
1057	Craft, S. R.	" "		6 00
1058	Curubino, A.	" "		6 00
1059	Cusworth, E.	" "		9 00
1060	Damiano, Geo.	" "		6 00
1061	Domineque, R.	" "		6 00
1062	Damo, A.	" "		6 00
1063	Dandres, C.	" "		6 00
1064	Darfman, A.	" "		12 00
1065	Detrain, G.	" "		6 00
1066	De Williams, V.	" "		6 00
1067	Domlnico, D.	" "		6 00
1068	Ellis, M. A.	" "		9 00
1069	Ennis, R. J.	" "		18 00
1070	Eno, J.	" "		3 00
1071	Geberski, A.	" "		6 00
1072	Gentell, B.	" "		6 00
1073	Gilbert, F. H.	" "		7 50
1074	Gino, E.	" "		6 00
1075	Grasel, P.	" "		9 00
1076	Grant, J. E.	" "		12 00
1077	Guiseppe, E.	" "		6 00
1078	Guiseppe, I.	" "		6 00
1079	Hanchild, C.	" "		6 00
1080	Harriss, E. H.	" "		6 00
1081	Headlands, F. W.	" "		6 00
1082	Henleby, D.	" "		6 00
1083	Holland, H.	" "		7 50
1084	Hutchison, R.	" "		6 00
1085	Hutchison, S.	" "		7 50
1086	Jacobs, S. B.	" "		9 00
1087	Jamieson, F. K.	" "		9 00

Roll No.	Name.	Description.	Business.	Income.
1088	Johnson, E.	McIntyre Mines		6 00
1089	Kasowan, M.	" "		6 00
1090	Krith, L.	" "		9 00
1091	Kelsik, M.	" "		6 00
1092	Kelsik, S.	" "		6 00
1093	Kent, Jas.	" "		7 50
1094	Kollock, J.	" "		6 00
1095	Kornewick, A.	" "		9 00
1096	Kostella, P.	" "		6 00
1097	Kraft, W.	" "		6 00
1098	Kreduba, H.	" "		6 00
1099	Kreyderick, M.	" "		6 00
1100	Kront, P.	" "		6 00
1101	Kruger, R. G.	" "		6 00
1102	Kupisky, J.	" "		6 00
1103	Kyreleck, J.	" "		6 00
1104	Lanci, J.	" "		6 00
1105	Liatti, G. M.	" "		6 00
1106	Lorenzo, M.	" "		9 00
1107	Marcel, A.	" "		6 00
1108	Malejuk, J.	" "		6 00
1109	Messil, B.	" "		6 00
1110	Miller, J.	" "		6 00
1112	Moore, A. L.	" "		6 00
1113	Mortimer, A. E.	" "		6 00
1114	Mgsihorsty, Steve	" "		6 00
1115	McAllister, F.	" "		6 00
1116	McAllister, J. E.	" "		15 00
1117	McCormick, E. J.	" "		6 00
1118	McKay, N. W.	" "		6 00
1119	McNeil, Geo.	" "		9 00
1120	Olsen, Jas.	" "		6 00
1121	Orak, M.	" "		6 00
1122	Orak, Mike	" "		6 00
1123	Ostovitch, M.	" "		6 00
1124	Obalick, M.	" "		6 00
1125	Perci, B.	" "		6 00
1126	Pietela, D.	" "		9 00
1127	Pokeva, J.	" "		6 00
1128	Pornep, A.	" "		6 00
1129	Prokpozup, G.	" "		6 00
1130	Rast, M.	" "		6 00
1131	Rayhurst, M.	" "		6 00
1132	Sandie, P.	" "		6 00
1133	Santeu, A.	" "		6 00
1134	Scanlan, F.	" "		6 00
1135	Scoviem, A. L.	" "		12 00
1136	Schmidt, P.	" "		6 00
1137	Shewan, Jas.	" "		6 00
1138	Sibley, A.	" "		15 00
1139	Suhafer, M.	" "		6 00
1140	Slavodick, T.	" "		6 00
1141	Smith, J. O.	" "		9 00
1142	Steez, J.	" "		9 00
1143	Steez, T.	" "		6 00
1144	Sudbury, J.	" "		6 00
1145	Sullivan, J.	" "		6 00
1146	Sullivan, J.	" "		6 00
1147	Sullivan, J.	" "		6 00
1148	Thomas, W.	" "		7 50
1149	Todhunter, R.	" "		7 50
1150	Toole, J.	" "		9 00
1151	Tragosic, C. D.	" "		6 00
1153	Umberto, M.	" "		6 00
1156	White, P.	" "		9 00
1157	White, T. M.	" "		9 00
1158	Williams, E. T.	" "		6 00

Roll No.	Name.	Description.	Business.	Amount.
1159	Willey, J.	McIntyre Mines		7 50
1160	Wilson, J.	" "		9 00
1161	Wilwickie, W.	" "		6 00
1162	Wood, A.	" "		15 00
1163	Wookey, S. A.	" "		12 00
1165	Bissett, J. R.	Jupiter Mines		7 50
1166	Coleman, F.	"		6 00
1167	Cooper, P. E.	"		12 00
1168	Costello, F.	"		6 00
1169	Francis, J.	"		6 00
1170	Karng, F.	"		6 00
1171	Kelso, J.	"		6 00
1172	Kingeiv, P.	"		6 00
1173	Lawler, J. F.	"		3 00
1174	Lewis, M.	"		7 50
1176	Markooz, J.	"		6 00
1177	Marston, W. H.	"		6 00
1178	Martin, J. F.	"		7 50
1179	Martin, H.	"		6 00
1180	Motte, M.	"		3 00
1181	Miller, D.	"		6 00
1182	Orek, M.	"		6 00
1183	Oriskavit, N.	"		6 00
1184	Osave, M.	"		6 00
1185	O'Toole, H. G.	"		6 00
1186	Ovaes, J.	"		6 00
1187	Stahl, H. H.	"		6 00
1188	Teeveyac, D.	"		6 00
1189	Wathen, W. J.	"		3 00
1190	Quinn, M.	"		6 00
1192	Abrams, D.	McEnaney Mines		7 50
1193	Adams, W.	"		6 00
1194	Anderson, F.	"		7 50
1195	Andrea, F.	"		6 00
1196	Allen, D.	"		6 00
1197	Baruna, R	"		7 50
1198	Benard, P	"		6 00
1199	Blaskon, M.	"		6 00
1200	Bowin, A.	"		6 00
1201	Boyd, T.	"		3 00
1202	Brown, R.	"		7 50
1203	Buhanzen, M.	"		6 00
1204	Burn, M.	"		6 00
1205	Carriere, A.	"		6 00
1206	Carriere, E.	"		6 00
1207	Chowen, T.	"		6 00
1208	Cockburn, J.	"		6 00
1209	Contator, E.	"		6 00
1210	Crossman, G.	"		7 50
1211	Crowe, B.	"		7 50
1212	Crowe, A. S.	"		9 00
1213	Cummings, J.	"		6 00
1214	Davidson, R.	"		6 00
1215	Deane, E. T.	"		6 00
1216	Dukeshire, P.	"		6 00
1217	Duthie, L. J.	"		7 50
1218	Earriere, J.	"		3 00
1219	Farnham, C.	"		6 00
1220	Forbes, B.	"		6 00
1221	Fraser, D.	"		7 50
1222	Garcean, L.	"		6 00
1223	Geno, A.	"		6 00
1224	Hurtubise, L.	"		6 00
1225	Hutton, B.	"		6 00
1226	Jardin, J.	"		6 00
1227	Jones, J.	"		7 50
1228	Keeney, J.	"		9 00

Roll No.	Name.	Description.	Business.	Income.
1229	Kolymink, D.	McEnaney Mines		6 00
1230	Levasseur, J.	"		6 00
1231	Marino, N.	"		6 00
1232	Martin, B.	"		6 00
1233	Mayer, T.	"		6 00
1234	Millie, T.	"		6 00
1235	McDonnell, J.	"		3 00
1236	McNaughton, J.	"		6 00
1237	Newton, L.	"		6 00
1238	Olympia, C.	"		6 00
1239	O'Shea, B.	"		6 00
1240	O'Shea, P.	"		6 00
1241	O'Shea, W.	"		6 00
1242	Othen, J.	"		6 00
1243	Paluzi, D.	"		6 00
1244	Paris, A.	"		6 00
1245	Paul, Wm.	"		6 00
1246	Phelps, D.	"		6 00
1247	Pletsch, C.	"		7 50
1248	Pooley, A.	"		6 00
1249	Priest, T.	"		7 50
1250	Pronik, P.	"		6 00
1251	Rajal, P.	"		6 00
1252	Rozan, J.	"		6 00
1253	Romain, B.	"		6 00
1254	Rulick, J.	"		6 00
1255	Shippman, G.	"		6 00
1256	Shone, L.	"		3 00
1257	Sint, W.	"		9 00
1258	Soady, G. P.	"		3 00
1260	Swanson, A.	"		6 00
1261	Thompson, P.	"		7 50
			$322 61	$3,627 75

TOWNSHIP OF TISDALE.

Collector's Roll, 1912.

Items in Assessor's Roll not transferred to Collector's Roll, to be placed on Collector's Roll.

Lot. No.	Asst. Roll No.	Name.	Real. or Business.	Amount.	Occupation.
341	17	Killett, Mabel	Partial	$200 00	
722	45	Wheeler, Jno.		175 00	
63	94	Linge, Tony	Partial	300 00	
65	96	Kennedy, Mrs. Amy	Bus.	500 00	Ladies' Store.
	134	Bardwell, Mrs. S.	"	575 00	
	136	Read, C. S.	"	1,000 00	Ice Cream.
	158	Cunningham, Wm.	"	600 00	Saloon.
Pt. 115	185	Lee, Chas A., in Coll. Roll Lee, Albert		500 00	
	190	Mandon, Louis	Bus.	500 00	
	199	Pillsworth & Dyke	"	500 00	
142-143	213	Dalton Bros.	Real.	600 00	
58	280	Campbell, W. F.	"	1,125 00	
	296	Abram, M.	Bus.	500 00	Stationery.
	299	Dodds, Miss	"	175 00	Candy Store.
	302	Morrison, J. D.	"	500 00	Can Foundry.
	306	Harmer, G. H.	Inc.	400 00	
	315	West	Bus.	500 00	Restaurant.
	317	Duff, H.	Inc.	500 00	
	319	Mines Chemical	Bus.	1,750 00	Hdware. assigned.
	260	Dixon & Doherty	Inc.	500 00	Assay Office.
	262	Dixon & Doherty	"	500 00	Assay Office.
	335	Brown, A. J.	"	500 00	Manager.

Lot. No.	Asst. Roll No.	Name.	Real. or Business.	Amount.	Occupation.
	439A	Johnston, Chas.	W. ½ 227	275 00	
	470	Torrance, Thos.	260	1,300 00	
	568	Reamsbottom & Edwards.	Lot 22	50 00	
	573	Culbane, J. D.	Bus.	100 00	
	657	Lavine, Jas.		10 00	
	667	Vipond Porcupine Mining Co.	Bldgs.	2,400 00	
Lot 12, Con. 1	690	Dunlap, D. A.	Prop.	3,000 00	
Lot 12, Con. 4	693	Boland, W. J.	"	3,000 00	
Lot on 6	722	Day, J. E.	"	1,000 00	
Lot on 4	741	Mitchell, Howard E. 1,000 for 2,000.	"	1,000 00	
	753	Digby Porc. Gold 4,000 for 6,000.		2,000 00	
	768	Webb, E. M.	Inc.	400 00	
	770	Sutherland, Chas. G.	"	800 00	
	772	Qua, Geo.	"	500 00	
	781	Dalzel, Wm.	"	600 00	
	795	Burkel, O. E.	"	200 00	
	799	Hamilton, Frank J. 1,500 Asst., in Coll. Roll, 750.		750 00	
	807	Hearchmer, Rea, Manager.		1,200 00	
	808	Anchor, H. C. 2,000 red. to 1,200.		800 00	
	809	Lloyd, C. B. 800 to 500.		300 00	
	812	Poulier, C. H.		2,000 00	
	813	Thompson, G. H.		1,200 00	
	826	Asseltine, J. 750-400.	Inc.	350 00	
	846	Brosseau, J.	"	400 00	Cancelled because of Taxes on Lot No. 155.
	857	Berger, C. H.	"	400 00	do. do.
	892	Carn, H. A.	"	750 00	Cancelled because of Taxes on Lot 8.
	898	Costain, John 500 to 400.	"	100 00	
	978	Fiss, Wm.		400 00	do. No 454
	987	Fors, Olaf, omitted	Inc.	400 00	
	997	Frisby, W.	"	400 00	do. No. 351.
	999	Frisby, Bertram	"	400 00	do. No. 351.
	1014	Gradisky, C. 600-400.	"	200 00	
	1075	Hay, Andre 500-300.	"	200 00	
	1077	Hadwin, J. M. 900-500.	"	400 00	
	1089	Johnston, J, omitted	"	400 00	
	1134	Laine, J.		400 00	do. No. 126.
	1159	Mullin, Walter 750-400.	Inc.	350 00	
	1172	McLellan, C. B.	"	400 00	Omitted.
	1281	Poulin, Fred	"	400 00	Assessed as property holder.
	1291	Brickett, Jos. 258 Rates Mrs. Brickett.	"	400 00	See 420. do. 258.
	1304	Pearce, W. D 600-300.	"	300 00	
	1333	Reamsbottom, A. H.		1,500 00	do. 568.
	1334	Ross, J. F.		500 00	
	1337	Shovel, Wm.		600 00	do 79.
	1381	Raucot, Chas.		400 00	Dead.
	1388	O'Shea, M.		400 00	Assessed as prop-holder, see 442.

Lot. No.	Asst. Roll No.	Name.	Real. or Business.	Amount.	Occupation.
	1388	Smith, Harold		400 00	
	1401	Southie, R. P.		500 00	
	1402	Steep, W. J.		400 00	do. 343.
	1416	Tompkins, J.		400 00	do. 572.
	1444	Wylie, Jno.		400 00	do. 458.
	1463	Stevens, Seymore		400 00	
				$48,235 00	

TOWNSHIP OF TISDALE.

Collector's Roll, 1912.

Items entered in Collector's Roll not in Assessor's Roll.

Lot No.	Asst. Roll No.	Name.	Amount.
153.	222.	Gilbert, Joe, $400.00 replaced by 222, B. Pt., Hay, Andre.	$200 00
		222, A. Pt., Dunetrio Canale	600 00
78.	312.	Dome Mines	1,200 00
	283 next to 358.	Hurtibese, Louise	800 00
	366A.	Ferland, S., Lot 123	1,500 00
	414A.	Ukkala, Emil, W. ½ 163	600 00
	473.	Brown, Iadson, 475, 700 for 500	200 00
	527.	Osler, A. E., Business	900 00
	546C.	Morrison, Hiram, 5	75 00
	577.	Delmoski, Ed., Pt. 57, Building	400 00
	1254.	Nagle, Louis, 350 to 400	50 00
	1426.	Virginia, Vitalin, 300 to 400	100 00
			$6,625 00

TOWNSHIP OF TISDALE.

School Section No. 1.

Abstract of Receipts and Disbursements.

Jan. 1st, 1912, to Oct. 31st, 1913.

Receipts.

1912.			
Jan.	1.	Credit Balance	$714 63
Mar.	25.	Government Grant	500 00
June	27.	Cash from Township	150 00
Aug.	5.	" for books sold	14 00
"	17.	" from Township	50 00
"	27.	" " Government	210 00
Nov.	16.	" " Township	200 00
Dec.	5.	" " "	400 00
"	19.	" " "	400 00
1913.			
Jan.	25.	Cash from Government	210 00
"	25.	" for Library from Government	10 00
"	25.	" " Equipment from Government	11 69
Mar.	3.	" from Township	300 00
Apl.	1.	" " "	200 00
May	6.	" " "	300 00
June	21.	" " "	300 00
July	8.	" " "	200 00
Oct.	4.	" " Dept. of Education	300 00

DISBURSEMENTS.

Oct. 31	Caretaking expenses and wages		$278 05
	School equipment and supplies		506 75
	General expense		38 88
	Discount on notes		35 55
	Salaries of teachers		3,284 85
	Building		86 10
	Rent		12 00
	Dome School		80 08
	Credit balance forward		148 06
		$4,470 32	$4,470 32

TOWNSHIP OF TISDALE.

SCHOOL SECTION No. 1.

Bank and Cash Reconciliation, Oct. 31st, 1913.

Credit balance per Bank and Cash Books	$148 06

TOWNSHIP OF TISDALE.

SCHOOL SECTION No. 2.

Abstract of Receipts and Disbursements.

RECEIPTS.

1913.			
Oct. 31.	Cash from Township of Tisdale	$200 00	
" "	" " " "	200 00	
" "	" " " "	200 00	
" "	" " " "	200 00	
" "	" " " "	150 00	
" "	" " " "	250 00	
" "	Government Grant	110 00	
" "	" "	200 00	
" "	Overdraft as per Cash Book, forward	365 48	

DISBURSEMENTS.

1913.			
Oct. 31.	On account Salaries		$727 00
" "	" Cleaning Expense		35 00
" "	" Real Estate		100 00
" "	" Building		754 90
" "	" General Expense		24 48
" "	" Fittings and Furnishings		119 10
" "	" Rent		115 00
		$1,875 48	$1,875 48
1913.			
Nov. 1st.	Overdraft forward		$365 48

TOWNSHIP OF TISDALE.

SCHOOL SECTION No. 2.

Bank and Cash Reconciliation.

1913.				
Oct. 13.	Cash in hand as per Bank Pass Book		$5 39	
	Cash in hands of Treasurer		13	
	Unpresented Cheques as per list—			
	Coleman	$11 00		
	Pipe & Presley	60 00		
	P. O. Shea	300 00		
				371 00
	Deduct O/D as per Cash Book			365 48
			$5 52	$5 52

TOWNSHIP OF TISDALE.

STATEMENT OF CASES AND FINES FOR 1912, J. E. COOK AS J.P.

1912.				
Feb. 13	Alex. Dakter-Schumacher—selling liquor	Walsh.	$100 00	and costs.
	Archie Dufresn-Schumacher—drunk and disorderly	Cooper.	20 00	and costs.
	Geo. Bigney—drunk and disorderly	Cooper.	1 00	and costs.
	Percy Paul—drunk and disorderly	Cooper.	1 00	and costs.
	Andy Paul—drunk and disorderly	Cooper.	1 00	and costs.
	Geo. Bigney—drunk and disorderly	Cooper.	20 00	and costs.
	Wm. Englehart—drunk and disorderly	Cooper.	3 00	and costs.
Apr. 6	Alex. Towns—liquor confiscated, $10 bail estreated	McInnis.	10 00	
	Arcidus Filion—selling liquor	Salley.	100 00	and costs.
July 27	Nich. Hollik—fraud	S. Bucovetsky.	Suspended sentence.	
30	Chas. Cole—disorderly			
	Jas. Huddleston—disorderly	F. Laliberte.	Settled.	
Aug. 21	A. Bilanger—fraud	P. Bardessono.	Withdrawn.	
23	Jas. Pepparess—drawing a knife	Peter Menard.	Charge withdrawn.	
	Wassel Ketzel—fraud	S. Bucovetsky.	$2 00	and costs.
	Wassel Pleskan—Fraud	S. Bucovetsky.	Settled, susp. sent.	
Sept. 21	N. Homeruk—drunk and disorderly released on bail, $50; failed to appear when case called	Salley.	$50 00	
	Thos. Turpin—drunk and disorderly	Brennan.	10 00	and costs.
	C. Stevens—trespass	Gregory.	1 00	and costs.
24	John Dunn—drunk and disorderly		5 00	and costs.
	Wm. Glazbrook—drunk and disorderly		2 00	and costs.
	Wm. C. Stacey—flourishing revolver	Withdrawn.		
			$326 00	

TOWNSHIP OF TISDALE.

Contra.

Due J. E. Cook, balance from 1911	$200 00
Due J. E. Cook, allowance for attendance upon Township meetings	95 00
Cheque to Treasurer to balance	31 00
	$326 00

TOWNSHIP OF TISDALE.

Copy.

SOUTH PORCUPINE, Nov. 6th, 1913.

W. M. WHYTE, Esq.,
Treasurer, Tp. of Tisdale.

DEAR SIR,—

I enclose you cheque for $31.00, being balance due by me to the township for fines collected during 1912, as follows:—

Due for fines	$326 00	
To balance due me from 1911 account		$200 00
Session allowance due me to Oct 1st, 1913		95 00
	$326 00	$295 00
	295 00	
Cheque enclosed	$31 00	

I have already given you vouchers for the above items of $200.00 and $95.00.

Yours truly,

J. E. C.

TOWNSHIP OF TISDALE.

Police Magistrate's Report.

Janary 1st to July 1st, 1912. $1,228.00.

Cases No Conviction.

Feb. 9	M. Wisell—violation of By-law 13		$2 25
	John Carmarello—violation of By-law 13		2 25
	Lewis Archambault " " "		2 25
	M. Debloise " " "		2 25
	James Howard " " "		2 25
	Alex. Freeman " " "		2 25
	Sam. Johnston " " "		2 25
	W. Raycraft " " "		2 25
	F. Cook. " " "		2 25
	J. W. Gamble " " "		2 25
	Salvader Musmeci—keeping liquor		2 25
20	Fire Investigation		10 00
	Fire Investigation, Jurors		24 00
	Expenses to Toronto *re* Shaw Delora Road		50 00
	Expenses to Ottawa *re* Customs		100 00
Mar. 4	Cheque to Clerk		300 00
May 3	Cheque to Clerk		500 00
	Fees paid to Council in cases of Hogan, Helperin, Laflame, etc.		
	Club Cafe		65 00
July	Cheque		154 25
		$1,228 00	$1,228 00

TOWNSHIP OF TISDALE.

Police Magistrate's Report.

July 1st, 1912, to January 1st, 1913.

	Fines per report	$1,580 00	
	Costs cases dismissed		$57 25
	Fines not paid by Proctor and Bedford		110 00
Nov. 4	Cheque to Mr. Whyte		500 00
	Iroquois Hotel bill *re* Jas. Ranan		9 00
	Cheque to J. E. Cook, presenting cases Costello, Dechen, Mintey and Dewan		20 00
1913.			
Feb. 7	Cheque to Treasurer		883 75
		$1,580 00	$1,580 00

TOWNSHIP OF TISDALE.

Police Magistrate's Report.

Returns from January 1st to December 1st, 1913.

Jan. 24	J. Eckersley—disorderly	$1 00
28	J. Eckersley—disorderly	10 00
Mar. 5	A. Laonde—selling liquor	100 00
May 1	John Gagnon—selling liquor	300 00
21	A. Lavine—selling liquor	100 00
June 11	L. Miller—drunk and disorderly	5 00
	J. Bonchl—drunk and disorderly	5 00
	B. Tremblay—vagrancy	25 00
21	Mrs. J. Gauthier—disorderly	10 00
July 2	Mat Shaka—drunk and disorderly	5 00
	J. Kaluk—drunk and disorderly	5 00
7	B. Settlemore—drunk and disorderly	1 00
9	J. Nichols—disorderly	20 00
	J. Brennan—disorderly	1 00

Aug. 9	Margaret Hooper—disorderly	5 00	
	Mrs. J. Cluthier—disorderly	10 00	
11	J. Nixon—disorderly	5 00	
25	P. Kline—selling liquor	150 00	
	N. Gurrill—drunk	1 00	
Nov. 10	J. E. Ireland—selling liquor	150 00	
Apr. 4	To two trips to Toronto and expenses and loss of four weeks' time	.....	$400 00
Aug. 23	To cheque	.....	200 00
Dec. 1	To local cases tried and dismissed	.....	68 00
	Balance due	.....	141 00
		$909 00	$909 00

TOWNSHIP OF TISDALE.

Unauthorized Payments.

Jan. 2	Gamble, J. W., R. & B.	25 00
2	O'Neil, John, R. & B.	75 00
4	Dominion Express, express	11 85
	Rochon, J., B. of H.	6 00
5	O'Neil, J., R. & B.	50 00
17	Can. Express, express	4 60
18	Kealey, J., B. of H.	12 00
	Neal, J. O., B. of H.	12 00
	Hanrahan, E., Tire	5 60
	Tuilty, J., Tire	5 60
	Sutherlan, J., Tire	5 60
	Bulger, J., Tire	4 80
	McPherson, J. D., Setting hydrants, etc.	234 50
Feb. 3	Walsh, J. L., Expenses, Sudbury	40 00
5	O'Neill, J., R. & B.	50 00
10	Fox, J., B. of H.	42 00
15	Knight Bros. & McKinnon, Lumber	125 30
	Salmon Lumber Co., Lumber	43 19
	O'Neill, J., R. & B.	18 51
	O'Neill, J., R. & B.	25 00
	O'Neill, J., R. & B.	96 50
17	Whyte, W. M., Firemen's allowance	150 00
23	Barry, R., Attending lunatic	25 00
24	Murphy, J., R. & B.	64 00
	Fox, J., B. of H.	39 00
27	Kennedy, P., R. & B.	28 00
28	See, C. A., Supplies	2 20
	Joy, H. N., Supplies	11 15
	Barry, E., B. of A.	3 00
Mar. 5	Tierney, M. J., Watching	3 00
12	Armstrong, G., Watching	3 00
14	Barry, R., Watching	3 00
16	Dorin, G., B. of H.	6 25
	Diluca, G., B. of H.	6 25
	Sinopti, F., B. of H.	25 00
	Catterzola, G., B. of H.	5 00
	Fox, J., B. of H.	54 00
	Cochrane, R., B. of H.	32 50
26	O'Neil, J. B. of H.	50 00
27	Stubrin, G., Repairs	3 60
30	O'Neill, J., B. of H.	10 00
Apr. 1	Walsh, A. D., B. of H.	145 00
2	Barry, R., B. of H.	61 25
	Walsh, J. L., B. of H.	122 50
5	Barry, R., B. of H.	7 50
6	Doria, G., B. of H.	65 00
	Diluca, G., B. of H.	65 00
	Santo, G., B. of H.	42 50
	Aspero, F., B. of H.	60 00
	Cochrane, R., B. of H.	45 00

15	O'Brien, M., B. of H.	6 25
	O'Brien, M., B. of H.	12 50
	Doria, G., B. of H.	32 50
18	Gallins, F., R. & B.	7 50
	Ross, D., R. & B.	7 50
	Francisco, S., R. & B.	7 50
	Sinopti, S., R. & B.	12 50
	Diamor, F., R. & B.	12 50
	Lamano, G., R. & B.	10 00
	Lamano, G., B. of H.	2 50
22	Burke, J., B. of H.	12 50
23	Giardano, A., B. of H.	15 00
	Vachon, E., Carpenter work	1 50
27	Porcupine *Advance*, Printing, etc.	30 00
	O'Neil, J., B. of H.	30 00
	Raimondi, P., B. of H.	37 50
29	Sinopti, F., B. of H.	20 00
	Laptuta, J., R. & bridges	2 50
	Slie, M., R. & bridges	6 25
	Soky, J., R. & bridges	6 25
30	Bertrand, D., R. & B.	100 00
	Porcupine *Advance*, Printing	35 00
	Joy, L. S., Wood	7 25
	Solloy, M., Signs	1 50
	Alexander, J., B. of H.	20 00
	McCauley, P. J., B. of H.	35 00
	Cochrane, R., B. of H.	30 00
May 1	Maye, A., B. of H.	12 50
	Fox, J., B. of H.	117 00
	Fox, J., B. of H.	2 65
	Therrien, H., B. of H.	12 50
2	Diluca, G., B. of H.	65 00
	Giordona, A., B. of H.	17 50
3	Raimondi, P., B. of H.	6 25
	Dirio, D., B. of H.	15 00
4	Woona, T., R. & B.	3 37
	Luchik, T., R. & B.	3 37
	Neil, J. O., B. of H.	10 00
6	Walsh, A. D., B. of H.	127 50
	Santo, G., B. of H.	65 00
7	Aspero, F., B. of H.	65 00
	Maye, A., B. of H.	12 50
	Therrien, H., B. of H.	12 50
	Sinopti, F., B. of H.	12 50
	Brock, E., B. of H.	10 00
	Walsh, A. D., B. of H.	7 50
8	Sinopti, F., R. & B.	2 12
	Racicot, C., R. & B.	10 50
11	O'Neill, J., B. of H.	102 00
	Alexander, J., B. of H.	20 00
	Kennedy, S., Supplies	67 15
13	Walsh, A. D., R. & B.	46 00
15	Madden, W., account R. Jamieson, B. of H.	100 00
16	Brock, E., B. of H.	17 50
17	Alexander, J., B. of H.	20 00
20	Ginatte, F., B. of H.	12 50
	Musmeci, S., R. & B.	9 00
21	Bertrand, D., R. & B.,	100 00
	Antonio, A., R. & B.	17 37
29	Kalanaduk, N., B. of H.	60 00
	Chivel, G., B. of H.	60 00
	Voloshin, D., B. of H.	56 25
29	Norcomance, N., B. of H.	56 25
	Luchek, T., B. of H.	13 75
	Diluca, G., B. of H.	12 50
30	Bartmore, B., B. of H.	15 00
31	Cochrane, R., B. of H.	25 00

June 1	Sadon, H., R. & B.	13 00
8	Alexander, J., B. of H.	20 00
	Kulakosky, T., B. of H.	17 50
	Kulakosky, A., B. of H.	17 50
	Magee, S., B. of H.	93 75
10	Dion, C., B. of H.	30 00
	Dinosa, F., R. & B.	8 75
	Nicoll, N., R. & B.	8 75
11	Trnste, J., R. & B.	50 25
	Drinton, M., R. & B.	41 75
	Prone, P., R. & B.	44 62
	Diorio, D., R. & B.	30 75
	Dendine, M., R. & B.	42 87
	Nardelk, N., R. & B.	43 00
	Borda, F., R. & B.	40 75
	Piarren, V., R. & B.	40 62
	Mazzareba, J., R. & B.	42 50
	Mazzareba, G., R. & B.	42 50
	Viazon, L., R. & B.	41 62
	Thewsa, T., R. & B.	36 25
	Journeau, E., R. & B.	46 35
	Peters, L., R. & B.	63 35
	Sargente, E., R. & B.	34 00
	Casciano, E., R. & B.	34 00
	Ross, J., R. & B.	31 75
10	Ferri, L., R. & B.	34 00
	Guiseppe, R., R. & B.	19 12
	Tropinier, L., B. of H.	37 50
	Aspero, F., B. of H.	47 50
11	Masimo, B., R. & B.	16 87
	Matillo, L., R. & B.	20 37
	Munno, N., R. & B.	14 00
	Bescoli, J., R. & B.	34 00
	Polock, B., R. & B.	14 62
	Guinagro, L., R. & B.	15 00
	Giordono, E., R. & B.	23 27
	Charette, N., R. & B.	15 15
	Broncoro, T., R. & B.	11 75
	Servais, F., R. & B.	28 65
	Marten, J., R. & B.	8 00
	Romani, F., R. & B.	8 00
	Eormen, J., R. & B.	5 75
	Eormen, G., R. & B.	4 75
	Kigerich, F., R. & B.	8 00
	Asper, J., R. & B.	9 00
	Corallego, A., R. & B.	8 00
	Callegari, R., R. & B.	8 00
	Cristaff, L., R. & B.	6 75
	Realoff, R., R. & B.	6 75
	Tonolt, V., R. & B.	6 75
	Braden, B., R. & B.	6 75
	Gagnon, J., B. of H.	7 50
	Chalifoux, J., R. & B.	4 50
11	Servais, J., R. & B.	4 50
	Tera, J., R. & B.	9 45
	Muyserlvandri, R. & B.	16 62
	Diluca, L., R. & B.	14 50
12	Swanson, A. H., R. & B.	6 00
13	Borda, F., R. & B.	2 25
	Ross, J., R. & B.	2 25
	Guiseppe, R., R. & B.	11 87
	Masimo, B., R. & B.	9 62
	Matello, L., R. & B.	10 62
	Nummo, N., R. & B.	12 50
	Boloch, B., R. & B.	18 25
	Guimagro, L., R. & B.	17 62
	Broncoro, F., R. & B.	11 87
	Marten, J., R. & B.	13 00

	Roniam, F., R. & B.	13 00
	Eormen, V., R. & B.	13 00
	Eormen, G., R. & B.	11 75
	Kiyuich, F., R. & B.	13 00
	Muyserivandri, R. & B.	9 00
	Asper, J., R. & B.	5 50
	Dunolt, F., R. & B.	8 00
	Nicslott, M., R. & B.	8 00
	Masimo, B., R. & B.	8 00
14	Kennedy, P. H., R. & B.	63 00
	Walsh, A. D., R. & B.	17 50
	Dalton, J., R. & B.	35 00
	Harrop, F., R. & B.	17 50
	Spadafore, R., R. & B.	3 50
14	Cumming, J., R. & B.	8 10
17	Seguin, F., R. & B.	21 30
14	Spadafore, R., R. & B.	17 50
	Moore, G., R. & B.	17 50
	Kennedy, P. H., R. & B.	42 00
	Walsh, A. D., R. & B.	35 00
	Dalton, J., R. & B.	14 00
	Harrop, F., R. & B.	3 50
21	Kennedy, P. H., R. & B.	94 50
22	Morrison, J., R. & B.	15 00
24	Prevost, P., R. & B.	18 20
25	Walsh, A. D., R. & B.	19 50
	Ring, P., B. of H.	81 25
	Drinkwater, P., B. of H.	83 75
	Junda, N., B. of H.	43 75
	Junda, T., B. of H.	41 25
	Junda, M., B. of H.	55 00
26	Kennedy, P. H., R. & B.	30 00
	Walsh, A. D., B. of H.	125 00
27	Allen, F., R. & B.	54 30
	Allen, P., R. & B.	54 30
28	Rentine, M., B. of H.	7 50
	Diorio, D., B. of H.	25 00
29	Magee, S. E., B. of H.	63 75
	Strain, T. A., R. & B.	10 45
	Cochrane, R., B. of H.	25 00
July 4	Jurda, N., B. of H.	10 00
	Jurda, M., B. of H.	6 25
9	Kennedy, P. H., R. & B.	20 00
	Blench, G. T., R. & B.	7 25
	Maloney, J., R. & B.	10 80
	Kennedy, P. H., R. & B.	119 00
	Kennedy, P. H., R. & B.	31 00
20	Peters, L., R. & B.	72 97
	Giordani, M., R. & B.	75 25
	Mezzaroba, I., R. & B.	62 62
	Terri, L., R. & B.	52 12
	Guntek, L., R. & B.	52 12
	Carachig, P., R. & B.	52 12
	Piogg, J., R. & B.	52 12
	Tingi, R., R. & B.	52 12
	Provi, P., R. & B.	52 12
	Giortusse, G., R. & B.	52 62
	Commicko, C., R. & B.	52 12
	Mutusie, G., R. & B.	51 12
	Braden, M., R. & B.	51 12
	Bisici, G., R. & B.	52 12
	Allen, F., R. & B.	62 55
	Jorneau, E., R. & B.	65 25
	Drivinigo, A., R. & B.	52 12
	Servais, F., R. & B.	62 55
	Allen, P., R. & B.	62 55
	Appero, F., R. & B.	47 62
	Reninoe, M., R. & B.	52 62

	Nardell, M., R. & B.	52 62
	Barbia, F., R. & B.	51 12
	Paigo, V., R. & B.	51 62
	Mezzerabba, G., R. & B.	51 62
	Diovio, D., R. & B.	51 12
	Sargente, C., R. & B.	51 62
	Rosi, G., R. & B.	51 62
	Marten, G., R. & B.	46 37
	Bomoni, T., R. & B.	48 87
	Corineau, T., R. & B.	51 12
	Cisimio, T., R. & B.	51 12
	Giordino, N., R. & B.	52 12
	Besuro, M., R. & B.	48 87
	Bosetts, G., R. & B.	48 87
	Giordano, T., R. & B.	51 12
	Motelle, L., R. & B.	49 87
	Munno, N., R. & B.	53 12
	Tonolt, V., R. & B.	53 12
	Givingo, L., R. & B.	48 87
	Cobucaoiorcy, R., R. & B.	51 12
	Prodoff, B., R. & B.	51 12
	Dono, V., R. & B.	51 12
	Jimono, F., R. & B.	51 12
	Cristi, L., R. & B.	51 12
	Musmes, S., R. & B.	9 00
	Crancreek, G., R. & B.	51 12
	Morine, V., R. & B.	51 12
	Polo, T., R. & B.	35 37
	Fera, J., R. & B.	71 57
	Martino, C., R. & B.	51 12
	Cumming, E. J., R. & B.	61 35
	Cumming, J., R. & B.	16 50
	Fero, G., R. & B.	51 12
	Villino, L., R. & B.	51 12
	Modolo, D., R. & B.	51 12
	Chalifoux, A., R. & B.	58 05
	Braden, W., R. & B.	8 00
	Servais, J., R. & B.	50 85
	Mezeroba, L., R. & B.	20 12
	Trinchigura, P., R. & B.	12 87
	Spadafore, R., R. & B.	11 12
	Aguin, E., R. & B.	9 00
	Cohen, K., R. & B.	4 50
	Walsh, L. J., R. & B.	220 50
	Dalton, J., R. & B.	108 50
	Harrop, F., R. & B.	14 00
	Spadafore, R., R. & B.	70 00
	Moore, G., R. & B.	119 00
	Fiss, H., R. & B.	42 00
	Mateo, B., R. & B.	3 50
	Diluca, T., R. & B.	80 67
	Meggarach, G., R. & B.	51 12
	Joy, L., B. of H.	27 00
	Lingi, M., B. of H.	30 00
	Tingli, R., R. & B.	20 00
	Calligari, R., R. & B.	48 87
	Short, N. S., R. & B.	42 00
	Cochrane, R., B of H.	46 00
	Goranstein, S., B. of H.	112 00
	Tropenier, F., B. of H.	15 00
	Bertrand, D., R. & B.	125 00
	Burke, J., R. & B.	19 30
	Burke, J., R. & B.	23 20
	Short, N. S., R. & B.	12 25
	Sparks, W., R. & B.	8 75
	Fairbairn, G. E., 1912 Assessment	31 95
	Fairbairn, G. E., Supplies	3 60
25	Alexander, J., B. of H.	60 00
	Drinkwater, P., R. & B.	13 37

26	Thomas, W., R. & B.	10 00
29	Gianotti, S., R. & B.	6 75
30	Allen, P., R. & B.	5 00
	Walsh, A. D., R. & B.	301 00
	Bertrand, D., R. & B.	203 25
	Catterello, D., R. & B.	42 62
31	Cochrane, R., B. of H.	81 00
Aug. 1	Besuro, M., R. & B.	62 00
	Bosetts, G., R & B.	55 25
	Calligavi, B., R. & B.	56 25
	Darosa, A., R. & B.	36 00
	Prodoff, B., R. & B.	55 25
	Duro, V., R. & B.	55 25
	Jumono, F., R. & B.	55 25
	Cristi, L., R. & B.	55 25
	Servais, F., R. & B.	66 30
	Sargente, C., R. & B.	57 50
	Marten, G., R. & B.	55 25
	Bomoni, F., R. & B.	57 50
	Servais, J., R. & B.	64 50
	Corinen, T., R. & B.	57 50
2	Dalton Bros., R. & B.	161 00
	Dalton Bros., R. & B.	18 00
	Dunn, W. E., R. & B.	15 86
	Bertrand, D., R. & B.	350 00
	Stack, J., R. & B.	18 80
	Webber, R., R. & B.	7 00
	O'Connor, J. P., R. & B.	8 75
	Marion, D., R. & B.	7 00
	Walsh, J. L., R. & B.	64 50
	Alexander, J., R. & B.	6 00
5	Catterello, D., R. & B.	40 00
	Dalisanta, A., R. & B.	9 75
6	Guntek, L., R. & B.	64 00
	Carachig, D., R. & B.	64 00
	Mutmic, G., R. & B.	62 00
	Dirivigo, A., R. & B.	65 00
7	Fernier, T., R. & B.	9 50
8	Stroh, F., R. & B.	76 80
	Allen, F., R. & B.	83 40
	Journeau, E., R. & B.	83 40
	Allen, R., R. & B.	77 10
	Marine, V., R. & B.	67 25
	Challifodux, A., R. & B.	77 10
10	Stroh, F., R. & B.	10 40
12	Bertrand, D., R. & B.	100 00
	Bisici, G., R. & B.	75 50
	Cosunio, T., R. & B.	75 50
	Givingo, L., R. & B.	78 50
12	Cohichniven, B., R. & B.	78 50
	Krancrek, G., R. & B.	76 25
14	Kennedy, P. H., R. & B.	104 00
	Giordani, M., R. & B.	88 25
	Nardello, M., R. & B.	77 75
	Giordani, M., R. & B.	80 75
	Giordani, T., R. & B.	109 90
	Munro, N., R. & B.	92 25
	Tonolt, V., R. & B.	92 50
15	Shortt, N. S., R. & B.	122 50
16	Bertrand, D., R. & B.	58 00
17	Ronprere, L., R. & B.	1 50
	Deluca, T., R. & B.	92 40
28	Musmeci, S., R. & B.	27 38
	Musmeci, S., R. & B.	3 62
	Dionne, A., B. of H.	2 35
29	Walsh, J. L., R. & B.	100 00
30	Insole, G., R. & B.	30 00

31	Ross, J., R. & B.	60 00
	Catarello, D., R. & B.	12 50
	Kennedy, P. H., R. & B.	40 00
	Mezzoraba, L., R. & B.	78 50
	Darosa, A., R. & B.	31 50
	Drinkwater, P., R. & B.	78 50
	Spadafore, R., R. & B.	38 25
	Mattanos, C., R. & B.	62 00
	Villino, L., R. & B.	80 75
	Meggarch, G., R. & B.	78 50
	Modolo, D. R. & B.	79 25
	Fero, G., R. & B.	78 50
	Peters, L., R. & B.	109 55
	Mezzorobba, I., R. & B.	55 00
	Paizzon, L., R. & B.	55 25
	Prone, P., R. & B.	78 00
	Conillo, C., R. & B.	76 50
	Rontino, M., R. & B.	77 75
	Paizo, V., R. & B.	55 25
	Mezzorobba, G., R. & B.	55 25
	Darosa, A., R. & B.	78 50
Sept. 3	Mezzerobba, I., R. & B.	57 00
	Paizzon, L., R. & B.	57 00
	Deluca, T., R. & B.	72 90
	Paizo, V., R. & B.	57 00
	Mezzorobba, G., R. & B.	57 00
	Cochrane, R., B. of H.	65 00
	Terra, L., R. & B.	76 25
	Martino, J., R. & B.	74 00
	Cipposare, P., R. & B.	74 00
	Bondia, F., R. & B.	78 50
	Poly, T., R. & B.	80 75
	Agrieno, T., R. & B.	78 50
	Martino, C., R. & B.	78 50
	Martino, G., R. & B.	78 50
	Fera, J., R. & B.	98 15
	Fera, J., R. & B.	11 75
4	Deasunier, E., R. & B.	3 25
	Deasunier, T., R. & B.	5 50
5	Charette, N., R. & B.	12 60
	Walsh, J. L., R. & B.	100 00
	Raycraft, W., R. & B.	52 50
17	Fiss, H., R. & B.	100 00
	Walsh, J. L., R. & B.	288 50
	Dalton, J., R. & B.	602 00
	Moore, G., R. & B.	108 50
	Fiss, H., R. & B.	437 50
	Raycraft, W., R & B.,	136 50
	Wheeler, S., R. & B.	14 00
	McGuinness, R. & B.	70 00
19	Sullivan, D., R. & B.	6 25
20	O'Neill, J. H., R. & B.	15 00
21	Toun, N., R. & B.	7 50
23	Taylor, B., R. & B.	5 00
24	Pollock, R., R. & B.	2 50
28	O'Neill, J., R. & B.	5 00
Oct. 2	Fiss, H., R. & B.	22 50
	Cochrane, R., B. of H.	50 00
	Charette, N., R. & B.	34 25
4	Wheeler, S., R. & B.	112 00
	Dalton, J., R. & B.	117 25
	Walsh,, A. D., R. & B.	123 50
	Fiss, H., R. & B.	7 00
9	Lamb, T., R. & B.	10 50
	Lamb, L., R. & B.	10 50
10	Ferro, P., B. of H.	8 25
	Burke, J., B. of H.	8 25
16	Dilnca, T., R. & B.	79 20

15	Charette, N., R. & B.	13 25
	Filice, G., R. & B.	74 25
	Catuello, D., R. & B.	50 75
	Catuello, D., R. & B.	53 00
	Fera, G., R. & B.	66 50
	Mezza, G., R. & B.	46 25
	Girber, K., R. & B.	18 00
	Kennedy, P. H., R. & B.	140 00
	Dalton, J., R. & B.	73 50
	Davis & Dunn, R. & B.	32 30
	Davis & Dunn, R. & B.	96 60
19	King George Hotel Co., R. & B.	25 20
22	Charette, N., R. & B.	23 40
	Filice, G., R. & B.	3 50
	Cochrane, R., B. of H.	25 00
	Bertrand, D., R. & B.	64 99
Nov. 7	Walsh, L. J., R. & B.	100 00
11	Ostrosser, D., Pipe laying Con.,	75 00
14	Charette, N., R. & B.	53 78
15	Ostrosser, D., Pipe laying Con.	75 00
	Girber, K., R. & B.	59 67
	Fera, G., R. & B.	58 30
	Villon, L., R. & B.	38 29
	Fero, P., R. & B.	19 50
	Pork, F., R. & B.	22 50
	Dalton, J., R. & B.	42 00
16	Tarini, A., R. & B.,	10 50
20	Ostrosser, D., Pipe laying Con.	75 00
22	D. Ostrosser, Pipe laying Con.	77 08
20	Walsh, J. L., R. & B.	121 00
23	Porcupine *Advance*, Printing	122 00
Dec. 2	Cochrane, R., B. of H.	50 00
7	Cochrane, R., B. of H.	25 00
19	Porcupine *Advance*, Advertising	8 50
23	Cochrane, R., B. of H.	75 00
	McNabb, J. C. & Co., B. of H.	75 00
28	Bertrand, D., R. & B.	35 00
	Cochrane, R., B. of H.	62 00
		$22,846 22

1913.

Jan. 2	Charette, N., R. & B.	9 45
	Dumais, E., R. & B.	5 40
3	Mailman, N., R. & B.	48 00
4	Murray, G. A., R. & B.	31 65
	Salmon Lumber Co., R. & B.	12 55
16	Jessop, T., Fire Dep.	4 40
	McKinnon, C., Fire Dep.	4 40
25	Brennan, J. A., Chairs, etc., for jail	10 00
Feb. 3.	Docker, Miss, Copying	3 00
Mar. 4	Milson, W. B., Rent	20 00
	Reamsbottom & Edwards, Supplies	11 71
	Porcupine *Advance*, Printing, etc.	6 00
Apr. 10	Ross, D., B. of H.	42 00
	Paulo, F., B. of H.	42 00
15	Benito, B., B. of H.	55 00
22	Carr, M., Supplies	50 75
30	Sceli, W., Sundries	11 25
May 3	Webb, H., R. & B.	5 40
22	Cochrane, R., B. of H.	12 50
	Ross, D., B. of H.	72 00
	Panto, F., B. of H.	72 00
	Cosentino, G., B. of H.,	54 09
	Porcupine Telephones, 'Phones, etc.	72 10
23	Marten, J., R. & B.	23 10
	Charette, N., R. & B.	62 30
	Tillerino, A., R. & B.	4 80
	Tremblay, S., R. & B.	5 10

	Desanliors, T., R. & B.	9 90
	Journeau, E., R. & B.	20 40
	Chalifoux, A., R. & B.	6 60
26	Journeau, E., R. & B.	48 90
	Challfoux, A., R. & B.	45 60
	Allere, A., R. & B.	36 60
	Fera, G., R. & B.	24 30
	Dickson, W., R. & B.	6 30
	McCormick, F., R. & B.	5 40
	Gauthier, J., R. & B.	2 70
	Stoughton, A. K., R. & B.	5 40
27	O'Neill, J. H., R. & B.	16 70
	O'Neill, J H., R & B.	7 00
28	Kennedy, P. S., B. of H.	152 75
30	Kennedy, P. S., B. of H.	60 00
	Karonsos, T., B of H.	70 50
June 2	Cochrane, R., B. of H.	90 00
	Ross, D., B. of H.	90 00
4	Paulo, F., B of H.	90 00
	Fera, J., B. of H.	84 00
	Cosentino, G., B. of H.	91 50
	Crawford, J. B., R. & B.	36 63
	Wheeler, S., R. & B.	19 50
	Moore, G., R. & B.	16 00
	Baillon, A., R. & B.	13 00
5	Karonsos, T., B. of H.	16 50
	Bora, F., B. of H.	15 00
11	Charette, N., R. & B.	86 80
	Cobalt *Nugget*, Advertising	4 20
11	Davis & Dunn, supplies	1 35
	See, C. A., supplies	60
	Reamsbottom & Edwards, supplies	22 73
19	Porcupine *Advance*, printing, etc.	40 25
25	Tremblay, J., prisoners' meals	7 60
20	Smith, J. W., watching	108 50
28	Paulo, F., B. of H.	51 50
	Cochrane, R., B. of H.	56 50
	O'Neill, J., R. & B.	5 00
30	Kennedy, P. S., R. & B.	61 75
July 3	Grollo, T., R. & B.	2 25
	Limman, F., R. & B.	1 65
	Lipka, P., R. & B.	2 25
	Robillaro, A., R. & B.	2 70
	Alleppo, F., R. & B.	22 20
	Bichido, E., R. & B.	22 80
	Allen, F., R. & B.	16 20
	Dumais, E., R. & B.	16 20
4	Cochrane, R., B. of H.	27 50
5	Desaulniers, T., R. & B.	16 20
	Ross, D., B. of H.	75 00
9	O'Neill, J., R. & B.	5 00
	Lynch, M., R. & B.	16 50
10	Journeau, E., R. & B.	6 90
	Charette, N., R. & B.	78 75
	Degoirden, N., R. & B.	51 30
	Chenette, D., R. & B.	7 05
	Valentine, E., R. & B.	4 20
	Ambrosio, R., R. & B.	4 20
11	Kennedy, P. S., R. & B.	22 80
	Champagne, A., R. & B.	7 20
12	McIntyre, J. M., R. & B.	3 00
14	La Forest, F., B. of H.	19 90
19	O'Neill, J., R. & B.	45 00
25	Fera, G., R. & B.	28 60
	Fera, J., R. & B.	23 04
	Spadafore, R., R. & B.	23 65
	Prone, S., R. & B.	24 75
	Sicolo, P., R. & B.	17 32

	Cosco, R., R. & B.	17 32
	Osmanoff, H., R. & B.	17 32
	Spadafore, J., R. & B.	17 32
	Bolonne, P., R. & B.	17 32
	Mutnic, J., R. & B.	17 32
	Carakic, P., R. & B.	17 32
	Scianting, T., R. & B.	17 32
	Dickson, W., R. & B.	45 30
	Caruso, F., R. & B.	17 32
	Cosco, N., R. & B.	17 32
Aug. 1	Kennedy, S., feed	75 00
11	Rigajio, A., R. & B.	9 07
	Antonetti, A., R. & B.	2 45
	Delantino, M., R. & B.	1 37
	Guiseppe, B., R. & B.	4 12
	Guerino, P., R. & B.	4 12
	Wittoria, P., R. & B.	4 12
	Obrano, S., R. & B.	2 45
12	Ross, D., B. of H.	66 90
14	Benito, B., B. of H.	50 00
22	Salmon Lumber Co., lumber	9 13
	Salmon Lumber Co., lumber	35 07
25	Ross, D., B. of H.	33 60
Sep. 11	Bertrand, D., R. & B.	9 00
15	Katz, N., R. & B.	10 17
	Shub, M., R. & B.	10 17
	Petrsh, P., R. & B.	10 17
	Motza, M., R. & B.	17 60
	Levigne, M., R. & B.	15 12
	Semchin, J., R. & B.	15 12
	Krupka, T., R. & B.	17 60
	Grant, A., R. & B.	1 20
	Cook, A., R. & B.	1 20
	Karoski, J., R. & B.	4 95
	Jarosloski, A., R. & B.	4 95
	Cropsey, J., R. & B.	25 60
17	Benito, B., B. of H.	41 50
19	King George Hotel, expenses: reception to Ministers	17 00
	Desjardins, N., R. & B.	60 00
20	Chenette, D., R. & B.	15 00
22	Charette, N., B. of H.	110 80
23	Kennedy, P. S., feed	25 50
	Iroquois Hotel, prisoners' meals	7 60
Oct. 1	Charette, B., R. & B.	47 70
	Kennedy, P. S., R. & B.	87 40
	Reamsbottom, A. H., sidewalk	321 60
4	Kennedy, S., R. & B.	80 00
	Siguorin, A., R. & B.	15 00
14	Benito, B., B. of H.	85 80
18	LaForest, F., R. & B.	4 50
	Charette, N., B. of H.	50 00
23	National Drug & Chemical Co., supplies	9 60
28	Tarini, A., R. & B.	38 40
	Angelo, A., R. & B.	2 70
	Usano, C., R. & B.	2 70
	Rafaelle, J., R. & B.	2 70
30	Dome Mine, laying pipe line	140 02
	Charette, N., B. of H.	100 00
	Dunbar, H. C., lumber	53 24
June 8	Bagsby, L., B. of H.	50 00
		$4,883 12

TOWNSHIP OF TAY PROVINCIAL GOVERNMENT AUDIT.

REPORT OF THE SPECIAL INSPECTION, AUDIT AND EXAMINATION OF THE BOOKS, ACCOUNTS, VOUCHERS AND MONEYS OF THE MUNICIPAL CORPORATION OF THE TOWNSHIP OF TAY, IN THE COUNTY OF SIMCOE, PROVINCE OF ONTARIO.

Upon the authority of an Order-in-Council approved by his Honour the Lieutenant-Governor of the Province of Ontario, the 9th day of October, 1913, A. F. Falls, Chartered Accountant, of the City of Toronto, Ontario, was instructed and empowered to make an inspection and audit of the books, accounts, vouchers and moneys of the Municipal Corporation of the Township of Tay, in the County of Simcoe, under the provisions of sub-section 5, of section 9, chapter 238, R.S.O. 1897.

In pursuance of the said authority and instruction, the said A. F. Falls, Chartered Accountant, hereby reports that he has made an inspection and audit of the various accounts of the said Corporation.

The audit is made upon the petition of certain ratepayers, addressed to the Provincial Municipal Auditor.

The petition requests that the examination be made for the following reasons:

(1) In 1908 the Auditors showed the Council where the Collector had kept $687.88 out of the levy of 1908 taxes. To this notice the Council paid no attention but continued to hire the same Collector from year to year since that date.

(2) We also find that he has collected amounts greater than the rolls call for since that date.

(3) We have also been informed on good authority that the Township books have been burned from time to time.

SCOPE OF AUDIT.

The inspection and examination under the authority of the Order-in-Council covers some items in the accounts of the Municipality since 1871, and the Tax Rolls, vouchers and general accounts since 1907.

T. W. Brown has held office as Clerk since the fall of 1905, succeeding S. L. Montgomery, who had held the office for many years.

T. W. Brown has held office as Treasurer continuously during the period covered by this audit, and since the fall of 1905 he has held the two combined offices of Treasurer and Clerk.

W. J. Guthrie held the position of Assessor and Collector of Taxes every year for six years previous to and including the year 1912.

Geo. J. Jones assessed the Township in 1913. A. McMahon was Collector for the year 1913.

In conformity with my usual custom, any petitioners, members of the Council or other ratepayers who had any complaints to make were invited to furnish under oath information, or make such statements respecting the conduct of the municipal affairs of the said Township as they might see fit.

COMPLAINTS.

The following complaints were made: (*a*) That previous attempts to procure an audit of the books of the Township had been thwarted. (*b*) That the Councils continually put ratepayers off on questions about which they had a complaint or

grievance. (*c*) That $14,000.00 was missing which had been over-collected out of the Township and put in the Western Bank at Midland as a sinking fund. That there was a $9,000.00 bonus granted by the Township of Tay to the Midland Railway as a second bonus in addition to the $25,000.00 previously granted. The $14,000.00 above mentioned having nothing to do with either the $9,000.00 or the $25,000,00 bonus, but was gathered over and above the required amousts and called a sinking fund, which was started about 1883. (*d*) That Dog Taxes, after paying for damages to sheep, had accumulated a fund of over $4,000,00, and the Council was asked to divide the surplus among the school sections in accordance with the proportion collected in each section, which they declined to do. (*e*) That the Township was not receiving amounts to which it was entitled from fines imposed (*f*) Complaint was made in connection with the collection of special rates to meet debentures issued by the Township for School Section No. 13, Victoria Harbour.

COMPLAINTS ON PETITION.

Collection of Taxes

(1) There is good ground for complaint as to the manner in which the collection of taxes was delayed. This subject is further dealt with elsewhere in this report as well as complaint No. 2.

Complaint re Township Books Burned.

(3) The complaint that township books were burned is unfounded. The Cash Book, Minute Book and By-Law Books, as well as Assessment and Collector's Rolls from 1869, the year the Township was organized, were all produced and gone over in the presence of the ratepayers who made the complaint.

REPORT ON COMPLAINT OF RATEPAYERS.

Complaints A and B.

One of the petitioners complained that several attempts had been made to procure an audit by a petition to the Council without any result. This was overcome when application was made to the proper authorities.

Complaint C.

Complaint regarding sinking fund and railway bonus was investigated. The by-law and minute books of the Township have been examined from A.D. 1869, the year when the Township was organized, to the present date. They contain only one railway bonus by-law, which granted $25,000.00 to the Midland Railway. The payment of coupons and debentures issued by the railway bonus has been traced to July 1st, 1891, when the final payment of debentures and coupons was made to the Bank of Montreal, Toronto, Ontario.

The minutes of Council and reports of Committees frequently refer to a sinking fund to meet the railway debentures. Levies were first placed on the Collector's Tax Rolls in 1876 to provide a sinking fund, Mr. Ross then being Treasurer. During Mr. Ross's term of office he did not deposit any money to the credit of a sinking fund, but when Mr. Crooke became Treasurer a report was made that no funds had been set aside for sinking fund, but the levies had been used for

general purposes of the Township. In 1881 Mr. Crooke opened a sinking fund bank account in the Dominion Bank, Orillia, Ontario. In 1883 the sinking fund account was transferred to the Western Bank, Midland. In 1886 the Council ordered that half the funds be drawn from the Western Bank, Midland, and deposited in the Dominion Bank, Orillia, from which time there were two sinking fund bank accounts, which were added to by the annual levies until, on June 26th, 1891, the Sinking funds were all drawn out and cash added to make up the balance due July 1st, 1891, for debentures and coupons $21,630.00. On March 29, 1888, $4,000.00 of the debentures had been redeemed by purchase from Trinity College, who held them as an investment and desired to realize on them. Statements of sinking fund accounts have been procured from the Dominion Bank, Orillia, and the Standard Bank, Midland, and agree with their records and show that there is absolutely no foundation for this complaint.

Complaint D.

Under the statute, dog taxes collected not expended by paying damages for sheep injured by dogs become part of the general funds of the Township.

For years no dog taxes were collected in the Township. The collection of dog taxes was resumed in 1904 and 1905, then discontinued by by-law for the years 1906 to 1909 inclusive, and since then they have been entered on the Rolls and collected according to statute.

Complaint E.

All magistrates who have had jurisdiction in the Township of Tay have been communicated with to furnish full information regarding fines, and all returns to the Clerk of the Peace, of the County of Simcoe, were gone over.

Fines imposed by E. B. Brown, Magistrate of Victoria Harbour, are paid over to the Village of Victoria Harbour. The records do not show where the offence was committed.

I. S. Wardell, J.P., produced his records of cases tried by him, which showed $88.00 due to the Township, covering the latter part of 1912 and 1913. This has all been paid to the Township Treasurer by cheque, December 31, 1913, $76.00, and the balance in cash since.

Complaint F.

The ratepayers who were supporters of the School Section No. 13, and living outside of the Village of Victoria Harbour, which was incorporated in 1911, have been dealt with very liberally by the Village of Victoria Harbour, which exempted them from all further special levies to meet debentures in connection with School Section No. 13. The last debenture of School Section No. 13 does not mature until 1925.

Assessment and Collector's Rolls.

The Assessment Rolls have been compared with the Collector's Rolls, the transfers to the Collector's Rolls being generally found accurate. Items were omitted from the Tax Roll of 1910 and 1912 which were contained in the Assessment Roll. These items are as follows:

1910.

No. 86 on Roll, John Bannister, assessed $1,000.00, on Roll as $100.00.

No. 879 on Roll, Wm. Lord, assessment on income omitted, $800.00.

No. 1335 on Roll, Mrs. J. String, assessment $1,400.00, name transferred to Tax Roll but amount omitted, $1,400.00.

During the past three years a number of items not appearing in the Assessment Rolls have been added to the Collector's Rolls.

The complete schedule or summary of the Collector's Tax Rolls, necessary to comply with statutory requirements, does not appear in any Roll since the Township was organized in A.D. 1869 till 1913.

The total amount for each School Section is not recapitulated in the Tax Roll of any year till 1913. Owing to this summary not being made it was necessary to analyze the levies for School Sections and all special levies on the Rolls; which entailed a great deal of work and led to the discovery of $463.63 error in 1911 Roll referred to elsewhere.

The large number of sub-divisions in Port McNicoll portion of the Township has caused the officials and council a great deal of work, and owing to the way it was assessed, and the large number of lots placed on the Non-Resident Roll, has necessitated a great deal of correspondence to produce the results as shown in this report.

The Collector's Rolls have been checked with the amounts accounted for in the books of the Treasurer. No entries are made in the back of the Rolls of Collector's settlements with the Treasurer, but are made on separate sheets and pinned in the Roll. The settlement should appear in the Roll itself and not on separate sheets. In case there is no room left in the Roll, extra sheets should be securely attached to the Roll.

The Clerk, who is also Treasurer, notifies all those whose taxes have been returned unpaid before sending the arrears to the County Treasurer.

The Rolls for a number of years have been returned to the Township Treasurer too late to have the ten per cent. added to the arrears by the County Treasurer's office on May 1st., and through this delay the Township have sustained a loss.

The present Clerk continued, until this audit, to make up the Rolls in the same manner as all his predecessors have done since A.D. 1869. No details or summary of the total levy for each purpose appears on the Roll of any year except 1913. The Rolls were never delivered to the Collector on October 1, the time stated in the Act, and no by-law was passed till 1913 extending the time for delivery of the Roll. The cause of the delay was sometimes on account of the Assessment Roll not reaching the Clerk when it should. The completion of the Roll was also delayed on account of School Sections not furnishing estimates, and pathmasters neglecting to return their lists when they should. The Tax Roll for the year 1913 is, as a result of this audit, summarized to comply with the Act for the first time since 1869.

During the past few years many changes have been made in the Rolls after they were in the Collector's hands.

The date on which taxes were paid is frequently omitted to be entered on the Tax Roll, but there was some improvement in this respect in the Roll of 1912. In the 1913 Roll the date of payment is entered opposite each item.

It was found that the settlements on the Rolls of 1909, 1910, 1911 and 1912 were not in accordance with the amounts the Rolls contained when correctly added and the differences were gone over in the presence of the Collector and Treasurer.

Some differences occurred on account of items that had been entered on the Roll after the Roll was received by the Collector.

As a result of the examination of the Rolls there was due the Township from the Collector the following amounts for the years 1909, 1910, 1911, and 1912:

	Due from Collector.	Due to Collector.
1909	.....	$10 54
1910	$53 03	.....
1911	14 31	.....
1912	$13 08	.....
Total	$880 42	$10 54

Leaving a balance due the Township of $869.88 from W. J. Guthrie, Collector, which was paid over to the Treasurer on November 24th, 1913.

On April 19, 1910, the minutes of the Council meeting contain the following: "Collector to return 1908 and 1909 Rolls on or before May 26th." On May 26th, 1910, "Collector to return 1908 and 1909 Rolls at next meeting of Council." June 21, 1910, "Collector's time to return 1908 and 1909 Rolls extended to next meeting."

These resolutions show that the Council were aware of the delay in the Collection of taxes and should have insisted on the return of the Rolls at the proper time as required by the Act.

The Council have confirmed the Collector's settlement of the 1913 Tax Roll with the Treasurer, after their attention was drawn to the fact that settlement should be confirmed yearly.

On September 17, 1912, a by-law was passed allowing a discount of 2 per cent. on taxes paid prior to December 15th, 1912; at par from December 16th, to December 31st, 1912, and imposing 5 per cent. on all taxes unpaid on December 31, 1912.

On September 16, 1913, a similar by-law applying to 1913 taxes was passed. The passing of these by-laws has had a great improvement in the prompt collection of taxes and finances of the Township.

The delay in the collection of taxes has caused loss to the Township by loss of interest which should have been added if returned to the County Treasurer on time, and the interest paid on money borrowed. Loss of interest through delay in returning the Rolls and sending list of arrears to the County Treasurer is considerable.

There was property omitted from the Assessment Roll each of the past three years. During this audit taxes have been recovered on over one hundred descriptions of property omitted from 1911, 1912 and 1913 Rolls. As the Assessment is made in alphabetical order there is no means of knowing how much property was overlooked without checking the assessments against a map of the whole Township. If omitted from the Roll one year it is likely to be omitted again the following year, as the assessment of the previous year was used as a guide.

It was urged strongly upon the Council to have the Township assessed one concession after another in order and the sub-divisions assessed by themselves, and that better results would be obtained if they divided the Township and appointed two Assessors.

The Council of 1914 have acted on the above suggestions and appointed two assessors and divided the Township into two divisions, under by-law passed January 26, 1914.

In 1912 a large number of lots were not assessed at all and some were omitted in 1913 also. The Non-Resident Roll for 1913 as returned to the Clerk comprised nearly thirteen hundred different descriptions of property.

The condition of the Assessment and Collector's Tax Rolls was drawn to the attention of the Council at a special meeting called by the Reeve at my request for the purpose, on November 22, 1913, at which meeting a resolution was passed authorizing A. F. Falls, C.A., Government Auditor, to go into the Assessment and Tax Rolls of 1910, 1911, 1912 and 1913 and straighten out the levies of taxes on the Port McNicoll sub-divisions by procuring information from the Registry office and any other source, to furnish the Clerk with lists of all lots not assessed and complete the Non-Resident Roll of sub-divisions for 1913.

Acting on the authority of the Council, the work has been proceeded with and all owners of sub-divisions were written to for information and lists of persons with addresses to whom lots had been sold.

The Registrar of the County of Simcoe was communicated with to furnish lists of documents registered, to obtain the amount that the Township was entitled to receive under Section 100 of the Registry Act, but it was with difficulty and only after considerable correspondence with the Registrar and the Inspector of Registry offices that the information was procured.

The registered transfers of property in Tay Township for the year 1913 on return furnished by the Registrar, numbered nearly 800, and comprised over 2,000 descriptions of property.

All the owners of lots assessed as Non-Resident whose names could be ascertained were notified of the amount of taxes unpaid for 1913 and any previous year. These taxes when paid were entered in a 1913 Supplementary Collector's Tax Roll, all payments of taxes going to the Treasurer of the Township, who issued receipts for the same.

The result of this has been that during this audit there has been collected over $6,700.00 from officials, tax arrears, lots not previously assessed or assessed on the Non-Resident Roll of 1913, on property which was in arrears or not on the 1913 Resident Roll. The number of Non-Resident descriptions on which the taxes are unpaid was reduced from thirteen hundred to less than seventy. The Township has the benefit of having the cash in the bank and did not borrow a dollar from the bank to meet its liabilities in the year 1913. This was the first year they had not borrowed for a long time.

It is doubtful if a worse state of affairs in regard to Tax Rolls exists in any other municipality, as my past experience never discovered anything so complicated and mixed up as they appeared in the Township of Tay.

The assessment and collection of taxes of that portion of the Township known as Port McNicoll could hardly be more mixed up or in a more complicated condition. Taxes were collected and not shown on the Roll or accounted for to the Township Treasurer. Taxes were returned to the County Treasurer as unpaid for which receipts were held by the ratepayers. A large number of lots were not assessed at all, while by improper descriptions or plan numbers some lots were assessed twice in one year and there were instances where lots were assessed three times. Some entire sub-divisions were assessed to real estate firms who never owned the property.

When it is known that there are in the Port McNicoll part of the township nineteen registered plans of sub-divisions comprising over eight thousand lots which are nearly all owned by persons who do not reside within the Township, many of them residing in England, very few of whom notified the assessor or

Clerk of description of their property and address; some idea can be formed of the correspondence and detail necessary to straighten out the tangle that existed.

The petitioners for the audit had no conception that the conditions in regard to taxes were so bad as they proved to be.

The exceptional conditions found to exist required steps to be taken never before found necessary in any previous Government audit conducted by me.

Hundreds of notices and letters were sent to persons that information indicated were owners of property, requesting the payment to the Township Treasurer of unpaid taxes.

Many of those notified to pay 1912 taxes held agreements and deeds which stated that all 1912 taxes were to be paid by the vendor, but which had not been paid to the Township; this also entailed a great deal of correspondence and explanation.

The present methods adopted by the Councils of 1913 and 1914 have very much improved and safeguarded the assessment and collection of taxes.

All Tax Rolls including 1913 have been returned and all unpaid taxes returnable against lands to the County Treasurer have been returned to that official. The 1913 arrears were returned to the County Treasurer's office within the time specified by the Act, a condition not known before in regard to Tay Township.

All unpaid taxes to and including 1913 of the Township of Tay are now in the County Treasurer's hands with the exception of the following Baxter Township School taxes which must be collected by your Treasurer or placed on the 1914 Roll with Baxter School Taxes.

J. Morrison, Port Severn, Con. 3 Pt. Island K. $2.78.

A. M. Burns, Toronto, Pt. Lot 30, Con. 1, $2.78.

W. Finlayson, Midland, Pt. Lot 26, 27, Con. 2, $2.50.

All these were notified but failed to remit.

Debentures.

The manner in which the debentures were issued in 1907 for Union School Section No. 8, Baxter, was not in order as, instead of the principal sum maturing yearly, debentures were issued with the principal sum payable every second year, although coupons payable yearly were issued for the interest. All the debentures issued in this irregular way have matured and are paid; the practice is now discontinued.

The attached statements show the amounts of all outstanding debentures as at December 31, 1913.

Schools.

The balances due School Sections on December 31, 1913, are shown in the statement of liabilities; most of these have since been paid.

Protestant Separate School Section No. 1 is credited with amounts collected:

1910	$69.95
1911	69.08
1912	65.09
Total at credit	$204.12

There has been no award in regard to this section for a great many years. The Clerk is notified of the rate levied against the ratepayers in Penetanguishene and requested to collect at the same rate from Tay ratepayers of this School Section.

Union School Section No. 8, Tay and Matchedash, is credited with Tay portion of debenture levies.

On 1910 Roll	$20.00
On 1911 Roll	18.33
	$38.33

These have not been paid over to the Treasurer of Matchedash Township.

Besides the above, other School Sections are credited with amounts of grants and trustees' levies which remained unpaid on December 31, 1913.

The proceeds of school debentures when sold have been handed to the Treasurer of the School Section without any entry in the Treasurer's Cash Book. These should go through the Township Cash Book in future. The funds to meet debentures and coupon payments were, and are still, being collected, by special levy on the ratepayers of the School Section who borrowed money, the year in advance of the maturity of the debentures. This is shown as a liability of the Township in attached statements.

No ledger has ever been kept in the Township. This should be kept and contain an account with each School Section, showing every transaction, which would include the trustees requisition, special levies to meet debenture payments and also special grants. The section should be charged with debentures and interest, also all withdrawals, and in this way the standing of each Section would be shown in the yearly audit report. A ledger has now been provided and accounts opened as at December 31, 1913.

School Section No. 18.

By an Award dated April 9th, 1912, a new section was formed which took over one of the two school houses formerly included in Union School Section No. 11 Tay and No. 18 Medonte.

School Awards.

For Protestant Separate School No. 1 Penetanguishene no award appears to have been made for a great many years.

The following Union School Sections should have their levies adjusted by an award in the year 1914.

Union School Section No. 3 Tay and Tiny, school located in Tay.

Union School Section No. 4 Tay, Tiny, Flos and Medonte, school located in Flos.

Union School Section No. 8 Tay and Matchedash, school located in Matchedash.

Union School Section No. 7 Tay and Coldwater, school located in Coldwater.

Union School Section No. 14 Tay and Medonte, school located in Tay.

The Clerk has notified Mr. Vasey, the Assessor for 1914, about the awards which should have his attention.

Orders.

In some instances prior to 1913, where there was not sufficient funds to pay the order of School Sections in full, part of an order was paid in one year and the balance paid in another, which leads to confusion and possible loss to the Township. This practice has been discontinued since taxes are more promptly paid under the by-law allowing a discount.

The endorsement of a member of the Council or anyone else signing for the payee of an order should never be accepted by the Treasurer unless he has written authority for the same, in which case the authority should be attached to the order. There were a few orders so endorsed.

The order form which had been in use for years was not a proper one, as it simply reads "Please pay" but did not say "Or order" as it should.

It has been customary for the Reeve only to sign orders passed by the Council. The Reeve, the same as other members of the Council who are Commissioners of Divisions, has the right only to issue orders on the Division he represents. All orders passed by the Council should be signed by both the Reeve and Clerk and should be made payable to order. Acting on my suggestion, a by-law was prepared and passed in 1914 covering this.

A great deal of time and work as well as chance of error will now be saved by the by-law passed in 1914 authorizing the bank to pay orders issued and signed by Commissioners of Divisions, and the orders passed by the Council signed by the Reeve and Clerk on the same being countersigned by the Treasurer. This does away with the necessity of the Treasurer making out a cheque for every order.

Members of the Council.

I do not attach any blame to the present officers or members of the Council for the conditions that existed, as the present methods have been evolved from the past.

The improper methods employed in various matters have been pointed out to the members of the Council and have been discontinued by steps taken by passing by-laws governing assessment, statute labour, payment of orders, etc., to bring the affairs of the Township of Tay up-to-date.

Written accounts should be presented to the Council before payment is made for all services rendered by members. These accounts should be filed with the Clerk for the use of the Auditors.

Commissioners should see that proper particulars are filled in on all orders issued in payment of material or labor, so as to locate where the work was done, in order that the charge can be made to the proper account.

No Council should under any circumstances place one Tax Roll in a Collector's hands while he has in his possession the Roll of any previous year which is unsettled. Had this been done in the past much of the trouble in regard to Tax Rolls would not have occurred.

Clerk.

The by-laws and minutes are carefully recorded and signed, but some of the by-laws are not written out in the by-law book, but a typewritten copy inserted. They are now being written out in full.

The minutes as a rule describe the subject under consideration fully, but there is the same fault that exists in most municipalities of not describing property

when under discussion, further than by giving the owners name. This should be remedied in future, as it is difficult to trace on a Tax or Assessment Roll property described by the owner's name only. The lot and concession or other definite description should be mentioned.

It would be better if the minutes of the first meeting of the Council each year gave the result of elections. There is no record of the results of elections nor a statement of who were elected further than stating who were present, until January, 1914, when it was so recorded.

In the 1911 Collector's Roll there was an error in the extension of school taxes of the Georgian Bay Lumber Company, amounting to $463.63, which did not appear in the Roll at all, but was collected by W. J. Guthrie and not accounted for until found by this audit.

In auditing the 1913 Tax Roll a number of corrections were made, one of which was a $10,000 error made by the assessor in the extension of the value of a number of lots. The difference of taxation, amounting to $99.00, when discovered was billed and has since been paid. There was also an error in 1913, Georgian Bay Lumber Co's School Taxes. Parts of their property contribute to different School Sections and the error consisted in charging on the assessment of one School Section at the rate of another section. They were notified and immediately paid $217.50, the amount of the difference. Had the levies of the different School Sections been recapitulated in the Rolls each year as they now are for the year 1913 these errors in school taxes would have been discovered in the year in which they occurred, but they never were recapitulated in the roll by any Clerk since 1869 A.D. until the year 1913.

The Treasurer.

It has been customary to keep the school and other accounts in the Cash Book only. No ledger was ever kept for the Township. The Treasurer simply following what was previously done, he not being aware of many things requiring to be done which would have been beneficial and which have since been adopted.

It has been customary to honor the endorsement of a member of the Council who signs for the payee of an order. It was pointed out that the Treasurer has no right to cash any orders unless properly endorsed and the authority for the endorsement by another person is furnished in writing and attached to the order.

Receipts were sometimes taken for payments of school moneys from the officers of the Section, without the seal of the section attached.

Orders should be issued signed by the Reeve and Clerk for payment of all school moneys, this seldom being done until 1913, the Treasurer simply issuing a cheque and taking a receipt or the order from the Trustees.

An order of the Council should be passed for interest payable on advances from the bank and other disbursements not covered by the statute.

When the Tax Roll is turned over to the Collector, the Treasurer should make an entry in the journal charging the Collector with the total amount of the Roll and crediting the various accounts to which the amount on the Roll is properly applicable: the School Sections with their amounts on the Rolls, debenture redemption account with the amount levied to meet debenture payments; special rates for special purposes to the accounts to which the money when expended will be charged. In this way the ledger will show the standing of the affairs of the Township.

A ledger has been provided and opened as to December 31, 1913, and contains accounts comprising all items contained in Assets and Liabilities Statement accompanying this report.

On December 31, 1912, the Treasurer very properly disregarded the incorrect balance as shown by the Township Auditors and brought forward in his Cash Book, and the balance shown to be on hand by him and which was in the bank at the credit of the Township, which was $36.50 more than the Auditors showed as due the Township.

Collector.

W. J. Guthrie, the Collector of 1912 taxes, has held the position of Assessor and Collector for the past six years up to 1912. Another Collector, Alex. McMahon, has been appointed by the Council to collect the taxes of 1913. It is the duty of the Collector to follow what the Act says, the Council or any member thereof have no authority to do anything contrary to the Act.

The complaint in the petition in reference to the 1908 taxes was well founded. From the year 1907 to and including the year 1911 no roll was settled for until the second year after the year for which the taxes were imposed. The Government Auditor procured settlement of the 1909, 1910, 1911 and 1912 Tax Rolls on November 24, 1913, with W. J. Guthrie, Collector, by payment of $869.88.

The Collector every year since 1907 to and including 1912 had more than one Tax Roll on his hands at one time unsettled for. This lax method of handling the most important source of revenue to the Township always results in trouble and loss.

When a statement of the taxes as paid over to the Treasurer for each of the years 1907 to and including 1912 was taken out, the dates indicated that collections of each current year were used to settle the taxes of the previous years.

In 1911 there was an error in the extension of one item of school taxes on the Roll of the Georgian Bay Lumber Co., amounting to $463.63. The Collector however notified and collected the proper amount, but did not account for it. When they were notified of the error on the Roll they produced a receipt signed by W. J. Guthrie, Collector, for the full amount of the taxes, including the above. The Collector was immediately notified of this and other receipts produced for taxes not entered or accounted for on the Rolls. On December 15th, 1913, W. J. Guthrie paid the Treasurer $300.00 on account of the above; the balance, as shown in schedule 6, has since been paid to the Treasurer.

Particulars of amounts collected by W. J. Guthrie, Collector, not accounted for on the Rolls is attached as schedule 6. The explanation given by the Collector for the omission to account for some of these amounts was that he lost the book in which he had recorded the amounts. In the 1912 Collector's Roll he included a page of items collected by him which did not appear in the Roll.

The fact that one man had been both Assessor and Collector for years and was not required by the Council to make settlement of the Roll of one year before the Roll of another year was given him to collect to some extent assisted to produce the results mentioned above.

Statute Labour.

The by-law which was in operation in the Township until January 26th, 1914, was that which had been amended in 1881 and several times since, but which had not been acted upon for years in accordance with the wording of the by-law.

Some of the provisions in the by-law were not in accordance with changes in legislation in 1913.

These conditions were pointed out to the Councils of 1913 and 1914 and at the first meeting of the Council of 1914 a committee was appointed to go into the question of Statute Labour with the Government Auditor. On January 26th, 1914, the Council passed a by-law prepared by me which placed the rate of commutation at $1.00 per day and stipulated that all Statute Labour on assessments on property comprising less than three acres and all property sub-divided into lots, whether assessed in block or as individual lots, should be commuted and placed on the Roll in the same manner as other taxes, farm lands over three acres in extent to be subjected to the option of performance of statute labour or be commuted at $1.00 per day.

By the passing of this by-law the non-resident ratepayer will be relieved of the necessity of remitting statute labour to one person and later in the year remitting taxes to the Collector, as some ratepayers living out of the Township were under the impression that when they paid the statute labour they had paid all the taxes for the year.

Poll Tax.

This has been collected by a special officer appointed by by-law for the purpose. A detailed list of all amounts and names of parties collected from has been received from L. J. Bennett, who has on hand not paid over to the Township $23.60. He claims that a portion of this amount is due to him for services.

Statements from other Poll Tax Collectors were asked for but were not produced.

Leases of Roadways.

Leases have been granted to different ratepayers by resolution of Council for portions of unused roadways. It would be better to pass a by-law which would then properly describe the property and also have a lease drawn.

In going over the Tax Rolls it was observed that in more than one instance land comprising unopened roadways under lease was assessed to the lessee. This is an improper procedure and if persisted in may be a source of trouble if not litigation in the future.

Township Property.

The interest the Township has in the Township Hall building in Victoria Harbour, for which the County of Simcoe holds the deed, is not insured. The members of the Council should not let the Township run the risk of fire, which they can for a very small sum insure against loss, and in case of such loss might be held personally. The Township can insure their interests in the building.

A proper vault for the protection of books and papers should be provided without delay. If destroyed by fire, the books, plans and records would be a great loss.

As this property did not previously appear in the Assets of the Township, it has been included at an estimated value of $1,000. Gravel Pit and Road Machinery is estimated at $300.00.

There is paid out in rent of offices for Clerk and Central Office of Municipal Telephone System more than would pay the interest on the money that would

be required to build an addition to the Township Hall to provide proper offices for the Clerk and Municipal Telephone System and provide a proper vault for the protection of the books and papers of the Municipality. If joint offices were built by Victoria Harbour and Tay Township, it would be economy as well as safety. This was discussed with members of the 1914 Council, and steps are being taken to provide proper protection for the books and records of the Township.

Tay Municipal Telephone System.

Constructed under by-laws No. 500 and No. 501, out of the General Funds of the Township.

March 21, 1911, by-law No. 518 to issue $5,900.00 worth of debentures was passed.

December 15, 1912, a second by-law No. 561 to issue $1,600.00 worth of debentures was passed.

Each subscriber is to pay $7.83 for ten years. For the year 1912 the subscribers were charged $1.50 to defray the cost of the Central Office. This in 1913 was increased to a yearly charge of $2.00 for each telephone.

Under the Ontario Telephone Act, Sub-section 6, of Section 17, it is necessary for the Clerk of the initiating Municipality to transmit a certified copy of the by-law to the Clerk of the Municipality in which the premises of a subscriber are situate in order that the amount to be collected can legally be placed on the Roll of that Municipality. This provision has now been complied with.

No proper system of bookkeeping for the Telephone System had been installed in Tay Township. During this audit the receipts and expenditures have been checked and a proper means of record provided. This record should be continued in future.

Under the by-law the Council should name yearly, in March, the board whose term of office is one year. This was not done in 1913.

The methods of recording the business of the Municipal Telephone System were crude, except the record of Receipts and Disbursements by the Township Treasurer.

In order that the records may be properly kept in the future, there is furnished with this report a Telephone Subscribers' Levy Book and a Cash Book showing all transactions since the construction commenced. Your Treasurer should keep this up to date in the future.

The money collected for the telephone calls and charges to subscribers for Central Office services had been allowed to accumulate in the office for months at a time before being paid over to the Township Treasurer. No central collections were paid over to the Treasurer until 1913. All collections in connection with Telephones should be paid over to the Township Treasurer at least every month if not more frequently.

The proper methods of keeping books and cash records has been discussed with members of the Committee. It will not incur any more work to carry on the business properly and will be an advantage to the Township and those officials who have to deal with it.

The unique regulation adopted by the Municipal Telephone System of the Township of Tay has had a stagnating effect on the development of the system: it requires every person who desires to be a subscriber to pay $7.83 for each year,

including 1911, when the telephone is installed. In 1914 a person wishing to become a subscriber must pay $7.83 for each of the years 1911, 1912, 1913 and 1914; the reason being given is that all the subscribers will complete the ten payments in the same year.

The above regulation is not in the interests of the present subscribers. It certainly is not the intention of the Act.

This has been discussed with members of the Committee and it has been explained that expansion would mean decreased cost of maintenance and greater efficiency as well as increased facilities to subscribers with eventually an all night service.

The Clerk of other Municipalities in which there are subscribers, should be furnished with a detailed list of names of subscribers against whom are to be placed on the Tax Roll levies for Telephone.

The attached schedule No. 2 shows the standing of the Municipal Telephone System with the Township. The amount invested in Municipal Telephone System is not included as an asset of the Township in schedule 8.

The Debenture account shows a balance on hand of $1,297.32, which includes the collections on 1913 Roll to meet debentures maturing in 1914 to the amount of $1,035.32, which leaves a balance of only $242.00 for maintenance. This will be increased by $100.47 when all 1911, 1912 and 1913 Debenture payments are collected.

The Operating Account shows an overdraft of $61.91, against which there is cash on hand not turned over $52.05 and uncollected items due from subscribers $99.55, made up of $17.20, 1912 items unpaid, and $82.35, 1913 Central dues unpaid.

The Construction Account has been charged with $7,802.63 since the system was started which is $187.58 in excess of the amount raised by the sale of debentures, $7,505.05 and $110.00 for sale of poles. The construction for the 138 telephones in operation shows an average cost of $56.54 each.

In the above there is not included the amount of $250.00 which has since been paid in February, 1914, to G. W. Allison for services performed in connection with Municipal Telephone System. No mention is made as to what portion of this amount is chargeable to Construction, nor does it appear in the Minute Book produced by the Telephone Committee.

The minutes of meetings of Telephone Committee are more in the nature of a memorandum than otherwise. The minutes since July 15, 1910, are not signed by the Chairman or Secretary.

I am informed there was a suit in which the Telephone System were interested on which costs have not been recovered. There is nothing in the Minutes regarding this.

The telephone records do not show separately the expenditures for material and labour on Construction and Operating. The attached statements show the division as well as could be ascertained. No record has been kept of the date when each telephone is installed. No regular receipt form has been used for payments for Central charges and when payments on debentures are paid into Central by subscribers.

It was with difficulty that amounts paid over to the Township Treasurer in lump could be separated between collections on Debentures and Central office charges.

I would recommend: That all Central collections be paid over to the Township Treasurer monthly, accompanied by a detailed statement giving dates of payment, names of subscribers and the particulars of payments, whether Central charges or on account of Debentures.

That the Treasurer be notified in writing of the day and date with name and description of property of all new telephones installed.

That a duplicate numbered receipt book be procured and no other form be used to record the receipts of all money paid into Central.

That yearly a detailed list of subscribers names which are to be placed on the Tax Rolls and description of property be made out in duplicate, one copy to be furnished annually to the Clerks of Medonte and Victoria Harbour, and the Clerk of any other Municipality into which the system may be extended.

That a record be kept in Central on a proper book showing all cash as received, with date and particulars, and in which will be recorded the total as paid over to the Township Treasurer.

Arrears of Taxes.

The arrears of taxes in the hands of the County Treasurer were carefully gone over in his office in Barrie, Ont., before commencing the work in the Township. A complete record of all descriptions and amounts unpaid was taken from his books.

It was found that a number of lots had been returned to the County Treasurer on the Non-resident Rolls which were assessed at a stated sum per lot, and the whole amount was returned in one sum and so entered in his records.

When parties owning lots, or about to purchase them, which were included in the list, wrote enquiring about the taxes, they were referred to the Township officials, as the taxes for each lot were not shown separately.

All those whose names and addresses could be ascertained who owned lands on which arrears or other taxes were unpaid, were notified to pay the Township Treasurer.

The property of one ratepayer in the Township had over $400 of arrears against it in the County Treasurer's office, this did not include the 1912 arrears which had not been returned to the County Treasurer or the 1913 taxes. Notice was sent stating the amount of all the unpaid taxes including 1913. A cheque for $300 on account was sent to the Township Treasurer, which was endorsed over and sent to the County Treasurer, who after holding it a week without getting it certified wrote the Township Treasurer that he was holding the cheque for the balance; his office was called on the telephone and requested to apply it on the arrears or return the cheque to the Township Treasurer so that it could be certified and applied on the taxes. The cheque came back in an envelope without any communication with the endorsement "Pay County Treasurer, or Order" crossed off the back.

The cheque was placed to the credit of the Township in the bank by the Township Treasurer and applied against arrears of taxes in the County Treasurer's hands.

Sub-sec. No. 1 and No. 2, Section 119 of the Assessment Act, states that "after arrears are returned to the County Treasurer, no more money on account of the arrears shall be received by any officer of the Municipality to which the Roll relates; the collection of arrears shall henceforth belong to the Treasurer

of the County alone." Section 120 states "The County Treasurer may from time to time receive part payment of taxes returned to him as in arrears upon any land not advertised for sale."

The County Treasurer writes in response to enquiry why amount was not credited on arrears "That this was the first time money had been offered on account of arrears in his office, and if cheque of $300 was returned to him he would accept it on account."

The County Treasurer does not furnish the Municipalities, when remitting a detailed statement of what arrears are paid quarterly when he sends a cheque, but makes a note on it that it is in payment for arrears of taxes for the quarter in which the collections were made.

It would be useless to furnish the Township of Tay with a proper arrears of taxes record book unless proper returns are received from the County Treasurer to enable the Treasurer to keep the record up in the future.

The County Treasurer states that he is willing to furnish detailed statements when sending cheques, but it has never been previously asked for or required by any Municipality receiving payment.

All unpaid taxes of the Township of Tay returnable against lands in Tay have been sent to the County Treasurer and can be paid to him as the returns are made, so that he can accept payment of taxes on one or more lots assessed together.

Accounts with Other Townships.

No accounts with other Townships have been kept in the books of the Township of Tay, except such entries as appear in the Cash Book.

The Commissioner from each Township adjoining Tay issues an order for half the cost of work on townlines, so that occasion for settlements with other Townships are rare except in reference to Schools.

Tiny, Flos, Medonte and Matchedash Townships are those adjoining Tay and with all of these there are transactions in connection with Union School Sections. Some School money has been paid in past years direct to the School Section instead of to the Township Treasurer. The Township Treasurer should only pay money to Treasurers of the other Townships in which the school is located. They have no right to pay direct to School Sections when located in organized Townships. This has now been remedied and all money is paid to the Township Treasurer in which the school is situated.

Medonte Township.

Medonte Township made a claim on the Township of Tay in connection with an expenditure on portion of the townline which was diverted by Medonte near Coldwater. Tay claim that they have never acknowledged the diverted road as part of the townline and refuse to pay. Tay also claim, and Medonte admit, that Tay expends more Statute Labour on the townline than Medonte.

Officers' Bonds.

The bonds of the Collector have been examined and found in order; they are both private sureties and Company bonds.

The bond of the Treasurer is a Company bond and covers the offices of Clerk and Treasurer.

Financial Standing of the Township.

December 31, 1913.

The attached statement of Assets and Liabilities (schedule 7) includes all known Assets and Liabilities except such as are referred to in this report. It only includes the amount paid in 1913 as part of the cost of this audit.

The financial position of the Township is better than one would expect from the manner in which the taxes have been allowed to run, but while there is a considerable surplus of available assets over current liabilities, they are not all now immediately available owing to the arrears of taxes uncollected in the County Treasurer's office.

If the present Council take action and insist that the taxes will all be collected by February 1st, and rolls returned before April 8th yearly, so the arrears can be in the County Treasurer's hands to have the 10 per cent. added on May 1st each year, they will effect a saving and be acting in accordance with the statutes.

The Auditors of 1911 and 1912 in the printed reports show a different cash balance from that of the Treasurer's Cash Book. The Auditors show a balance which is $36.50 less than the cash the Treasurer actually had on hand in the bank. The explanation given by one of the Auditors was that they did not have time to check up and see where the difference came in.

The differences are as follows:

Page 3, Jan. 16, 1911—J. Campbell, charged Roads and Bridges; this item is also charged to Telephone Account on page 9		$7 00
Page 7—The addition of School Disbursements is	$16,020 31	
The proper addition is	15,990 31	
		30 00
		$37 00
Page 2, Jan. 9, 1911—Salaries Returning Officer, election expenses entered as $95.00 should be $95.50		0 50
		$36 50
The Bank advances were not shown in Liabilities of December 31, 1912, by the Auditors		$1,000 00
This has since been paid.		

The financial standing of the Township is shown in Schedule 8, attached to this report, which shows a substantial surplus, from which the balance of the cost of the audit will be deducted when paid.

Result of This Audit.

A new ledger has been opened as at December 31, 1913, with the balances as shown in the report.

The members of the present and past councils have had pointed out to them many irregularities that existed in the past and which should be avoided in future.

The officials and members of Council of the Township of Tay have had their attention called to transactions which were not regular and have also had pointed out to them the legal and correct way to perform some of their duties which have not been properly carried out in the past.

The Clerk has been provided with a Telephone Levy Record Book so that in future no levies should be omitted from the Rolls. Also a Cash Book written up to December 31, 1913, in which all receipts and expenditures in connection with the Municipal Telephone System can be properly recorded.

The Township has been divided into two divisions for Assessment purposes and two Assessors appointed for 1914, which will permit the completion of the Tax Roll on or before October 1st, as required by the Act.

The Statute Labour by-law was revised so as to place on the Tax Rolls with other taxes statute labour on property owned by non-residents.

A by-law was passed regulating the issuing of orders, authorizing the bank to pay orders issued by the Council and Commissioners when countersigned by the Treasurer.

Accompanying this report are two copies of maps procured from the Crown Lands Department of the Township of Tay and of Ordinance lots showing the surveyed acreage of all water lots and lots which do not contain 40 acres each. A copy of each map has been furnished the Assessor of 1914 for which the Clerk holds a receipt.

Record books have also been supplied giving in detail lists of all lots in the nineteen sub-divisions of that part of the Township known as Port McNicoll, and opposite each lot number is the name of the person to whom it was assessed in 1913, with the Roll number, amount of assessment for lot and buildings, if any, and a memorandum of all other lots owned by the same person so that all property owned by one person may be assessed together no matter in how many plans they may be located. Any subsequent change of ownership ascertained is also written opposite the numbers of all lots.

These record books will be a permanent record for the use of officials and should be revised from time to time. On the front page is a map showing the relative location of all the registered plans in the portion of the Township of Port McNicoll which comprises Assessment Division No. 1.

As a financial result of this audit the sum of $6,700.00 was collected through notices, personal interviews and other means, much of which would have been entirely lost to the Township had it been permitted to run for another year.

Trouble has been averted by straightening out taxes where a lot was assessed twice in the same year, the owner holding a tax receipt and the taxes for the duplicate assessment going to the County Treasurer for collection. Had they been allowed to go to tax sale, suits, costs and trouble would have followed.

The books and records have been put in such condition that the affairs of the Township can and should be conducted in the future without a repetition of the troubles which brought about this audit.

By authority of the Council this report includes the audit of the books of the Township for the year 1913. The abstract statement of Receipts and Disbursements (schedule 10) with details, also statement of Assets and Liabilities (schedule 8) are attached. The Municipal Telephone System has not been included among the Assets in the attached Statements.

Recommendations.

That the recapitulation of the Tax Roll, the amount of the total rate for each School Section and other special levies be recorded in detail.

That the Collector of Taxes be directed to make a full and complete return of the Roll by the date prescribed by Statute, and that the Treasurer be instructed

to refuse to accept any other than a complete and full return and delivery of the Roll itself, with statement of uncollected taxes and settlement with the Treasurer recorded in the back of the Roll with duplicate or arrears for the County Treasurer.

That no changes be made in the Collector's Roll after placed in his hands without resolution of Council, a copy of which shall be attached to the Roll.

That the Collector enter in Rolls the date on which the money is received for each item on Rolls. It is not sufficient to simply mark "Paid."

That the Collector's settlement with the Treasurer for Roll appear in Roll, also arrears of taxes statement.

That all allowances made on the Collector's Rolls and settlements thereof be passed on and confirmed by the Council before being finally accepted by the Treasurer in his settlement with the Collector.

That the Treasurer shall decline to pay school warrants unless the orders are properly signed by at least two trustees, and are sealed with the seal of the section.

That the Treasurer be furnished with a vault in which to keep the vouchers, books, plans and other records.

That the Treasurer continue to keep receipt books with duplicate, installed during this audit, in which he will record all moneys paid direct to him from all sources, the duplicates to be checked over by the Auditors against entries in the Cash Books.

That members of the Council do not draw money on orders by endorsing for other parties without written authority in future.

That all orders passed by the Council be issued by the Clerk on the special form provided, in accordance with the by-law passed January 26, 1914, and be signed by the Reeve and Clerk and when countersigned by the Treasurer will be paid by the Bank.

Conclusion.

This report is based on such information, records, books, papers and documents as were produced; information procured from officials, members of the present and past councils, ratepayers and others, by correspondence, conversation and by evidence taken under oath.

Accounts have had to be gone over in connection with Township matters for some years back, necessitating the writing of a large number of letters and notices. This all had to be done before the conclusion could be reached and the attached statements completed. There were many trivial irregularities, but only those of great importance are referred to in this report. It is not deemed necessary to give further details than contained in the attached schedules.

Accompanying this report are:—

A Telephone Subscribers' Levy Book, also Telephone Cash Record Book written up to date.

A ledger with the accounts opened up showing the balances standing as contained in this report.

Record books showing all lots in Port McNicoll sub-divisions with names or how assessed in 1913 and amount assessed for, which will be a permanent record for the future.

A Telephone Subscribers' Central office record book in which should be entered total of tolls and Central Office charges for each year, so the Committee can see who are in arrears at any time.

During the period occupied on this audit the Reeve and Council have done a great deal to improve the methods of handling the affairs of the Township.

With the large number of lots in sub-divisions in that part of the Township known as Port McNicoll, unless exceptional care is taken and the books of the Township are thoroughly audited by some competent person yearly, they will again become mixed and cause the Township trouble and expense.

I desire to thank the officers and members of the present and past councils, officials of the County and other Municipalities, Manager of the Municipal Telephone System and ratepayers of Tay Township and others for the willing manner in which they have rendered substantial assistance from time to time during the continuance of the audit.

The attention of the Council is called to Section 14, Chapter 228, R.S.O. 1897, which requires that the recommendations made in this report shall be carried into effect.

I shall be glad to furnish any further explanation, or advise with the Council in reference to any of the matters mentioned and recommendations contained in this report.

All of which is respectfully submitted.

A. Falls,
Chartered Accountant.

Toronto, Ont.,
March 23rd, 1914.
Cost of this Audit, $721.10.

MUNICIPALITY OF TOWNSHIP OF TAY.

Schedule 1.

Liabilities as at December 31st, 1913.

Schools.

Protestant Separate School No. 1, Penetanguishene:		
Levied on 1910 Roll	$69 95	
" " 1911 "	69 08	
" " 1912 "	65 09	
		$204 12
School Section No. 5, Tay:		
Grant, Equipment, 1912		26 80
School Section No. 6, Tay:		
Grant, Equipment, 1912	$23 65	
Levy on 1913 Roll	350 00	
		373 65
Union School Section No. 8, Tay and Matchedash:		
Debenture Levy on 1910 Roll	$20 00	
" " " 1911 "	18 33	
" " " 1913 "	233 33	
		271 66
School Section No. 10, Tay:		
Grant, Equipment, 1913	$28 05	
Levy on 1913 Roll	550 00	
		578 05
Union School Section, No. 14 Tay, No. 15 Medonte:		
Grant, Equipment, 1913	$23 75	
Levy on 1913 Roll	550 00	
		573 75
School Section No. 16:		
Grant, Equipment, 1912		40 90
		$2,068 93

MUNICIPALITY OF TOWNSHIP OF TAY.

SCHEDULE 2.

LIABILITIES AS AT DECEMBER 31ST, 1913.

Debentures Collected in Advance of Maturity.

Union School Section No. 3 Tay and Tiny:		
By-law 550, Tiny portion paid over to Tay to meet 1914 debentures	$161 87	
By-law 550, Tay portion collected on 1913 Roll to meet 1914 debentures	161 88	
		$323 75
Union School Section No. 11 Tay and Medonte:		
By-law 469, Medonte portion paid to Tay to meet 1914 Debentures	$37 83	
By-law 469, Tay portion, collected on 1913 Roll, to meet 1914 Debentures	214 40	
		$252 23
School Section No. 13 Victoria Harbour:		
By-law 491, paid by Victoria Harbour to meet 1914 Debentures	$289 03	
By-law 480, paid by Victoria Harbour to meet 1914 Debentures	493 50	
		$782 53
Municipal Telephone Debentures, Tay Township:		
Collected to meet 1914 Debentures, By-law 518	$782 74	
Collected to meet 1914 Debentures, By-law 561	252 58	
		$1,035 32
School Section No. 16 Tay:		
By-law 506, collected to meet 1914 Debentures		$712 19
		$3,106 02

MUNICIPALITY OF TOWNSHIP OF TAY.

SCHEDULE 3.

MUNICIPAL TELEPHONE SYSTEM.

Receipts.

	To meet Debentures.	Operating.	Construction.	Total.
1910	.....	.....	.....	.....
1911	$782 38	.....	$6,015 05	$6,797 43
1912	1,080 53	.....	1,600 00	2,680 53
1913	1,252 47	$439 40	.....	1,691 87
	$3,115 38	$439 40	$7,615 05	$11,169 83

Disbursements.

	To meet Debentures.	Operating.	Construction.	Total.
1910	.....	.....	$3,329 22	$3,329 22
1911	.....	.....	3,081 48	3,081 48
1912	$782 74	$137 74	1,203 77	2,124 25
1913	1,035 32	363 57	188 16	1,587 05
	$1,818 06	$501 31	$7,802 63	$10,122 00

BALANCE ON HAND TO MEET DEBENTURES.

		Overdrawn	Credit.
Collected	$3,115 38		
Paid Out	1,818 06		$1,297 32
Operating:			
Paid Out	$501 31		
Collected	439 40	$61 91	
Construction:			
Paid Out	$7,802 63		
Receipts	7,615 05	187 58	
Dec. 31, 1913. Balance of Municipal Telephone System in Township Treasurer's Bank Account	$1,047 83		
		$1,297 32	$1,297 32
Total Receipts	$11,169 83		
Total Disbursements	10,122 00		
Balance in Treasurer's Bank Account	$1,047 83		
Balance	$1,047 83		
Less Debenture Liability	1,035 32		
	$12 51		

MUNICIPALITY OF TOWNSHIP OF TAY.

SCHEDULE 4.

LIABILITIES.

As at December 31st, 1913.

1913.			
Telephone—			
Dec. 31.	Roy Belfry, Work	$6 00	
1914.			
Jan. 10.	P. Crooke, Operator	20 00	
6.	A. A. Thornburn, Rent	16 00	
			$42 00
Other Liabilities—			
Jan. 5.	J. Kennedy	$6 00	
5.	Geo. Jones	2 00	
12.	J. Brown	9 00	
	Mrs. J. Scott, Meals	10 25	
14.	T. W. Brown, Postage, etc.	37 60	
14.	Georgian Bay Lumber Co., Board of Health	3 50	
14.	Jno. Rumney, wire fence	7 80	
14.	Jno. Rumney, sheep valuating	3 00	
14.	W. Argue, Refund Dog Tax	1 00	
15.	Wm. Lord, Board of Health	24 51	
15.	G. Tipping, Rebate 1913 taxes	3 29	
19.	H. G. Cane, printing	30 00	
19.	Campbell & Davidson, wire fence	9 00	
23.	Chris. Shawl, sheep valuating	7 50	
26.	C. Langley, Rebate 1913 taxes	2 25	
Feb. 10.	Thos. Abbott, Work Con. 12	21 00	
10.	Wm. McGill, 14 days at $2.00	28 00	
10.	J. L. Bennett, Sanitary Inspector	13 00	
10.	Geo. Marchout, Rebate 1913 taxes	40	

10.	Geo. Patterson, Grading	28 80	
10.	Capt. McIntyre, Rebate 1913 taxes	7 14	
10.	F. St. Armand, Work Con. 12	6 62	
10.	Tel. Morreau, Work	14 38	
10.	Tax Collector, 1913 salary	165 00	
			$441 04
	Total		$483 04

MUNICIPALITY OF TOWNSHIP OF TAY.

Schedule 5.

Debenture Liability.

As at December 31st, 1913.

By-law 469, Union School Section No. 11 Tay and No. 18 Medonte. Passed May 25th, 1909, for $2,300.00. Annual payment, $252.23, 4½ per cent.

	Due.	Principal.	Interest.
Issued May 28, 1909.			
No. 4	Feb 1, 1914	$169 73	$82 50
5	1915	177 36	74 87
6	1916	185 34	66 87
7	1917	193 69	58 54
8	1918	202 40	49 83
9	1919	211 50	40 73
10	1920	221 03	31 20
11	1921	230 98	21 35
12	1922	241 40	10 83
		$1,833 43	

By-law 506, School Section No. 16. Passed August 16th, 1910, for $3,000. Annual payment, $712.19, 6 per cent.

	Due.	Principal.	Interest.
No. 4	Sep. 1, 1914	$633 84	$78 35
5	1915	671 89	40 30
		$1,305 73	

By-law 491, School Section No. 13. Passed Febrary 8, 1910, for $3,000. Annual payment, $289.03, 5 per cent.

	Due.	Principal.	Interest.
No. 4	Mar. 14, 1914	$160 94	$128 09
5	1915	168 99	120 04
6	1916	177 44	111 59
7	1917	186 31	102 72
8	1918	195 62	93 41
9	1919	205 40	83 63
10	1920	215 68	73 35
11	1921	226 46	62 57
12	1922	237 78	51 25
13	1923	249 67	39 36
14	1924	262 16	26 87
15	1925	275 26	13 77
		$2,561 71	

By-law 550 Union School Section No. 3, Township of Tay and Tiny. Passed April 23rd, 1912, for $2,500. Annual payment, $323.75, at 5 per cent.

	Due.	Principal.	Interest.
No. 2	Apl. 23, 1914	$208 75	$115 01
3	1915	219 25	104 51
4	1916	230 00	93 76
5	1917	241 50	82 26
6	1918	253 75	70 01
7	1919	266 25	57 51
8	1920	279 75	44 01
9	1921	293 75	30 01
10	1922	308 25	15 51
		$2,301 25	

By-law 480, School Section No. 13. Passed September 14th, 1909, for $4,500 Annual levy, $493.50, at 4½ per cent.

	Due.	Principal.	Interest.
No. 5	Oct. 1, 1914	$347 00	$146 50
6	1915	362 64	130 86
7	1916	378 96	114 54
8	1917	396 00	97 50
9	1918	413 84	79 66
10	1919	432 45	61 05
11	1920	451 90	41 60
12	1921	472 25	21 25
		$3,255 04	

By-law 561, Telephone Debentures. Passed December 15th, 1912, for $1,600. Annual payment, $252.58, at 5½ per cent.

	Due.	Principal.	Interest.
No. 2	Dec. 16, 1914	$173 63	$78 95
3	1915	183 18	69 40
4	1916	193 26	59 32
5	1917	203 89	48 69
6	1918	215 10	37 48
7	1919	226 93	25 65
8	1920	239 43	13 15
		$1,435 42	

By-law 518, Telephone Debentures. Passed March 21st, 1911, for $5,900. Annual payment, $782.74, 5½ per cent.

	Due.	Principal.	Interest.
No. 3	Mar. 25, 1914	$510 03	$272 71
4	1915	538 08	244 66
5	1916	567 70	215 04
6	1917	598 90	183 84
7	1918	631 84	150 90
8	1919	666 59	116 15
9	1920	703 25	79 49
10	1921	741 93	40 81
		$4,958 32	

RECAPITULATION.

Union School Section No. 11	$1,833 43	
School Section No. 16	1,305 73	
School Section No. 13	2,561 71	
School Section No. 13	3,255 04	
School Section No. 3	2,301 25	
		$11,257 16
Telephone System	$1,435 42	
Telephone System	4,958 32	
		6,393 74
Total		$17,650 90

MUNICIPALITY OF TOWNSHIP OF TAY.

SCHEDULE 6.

W. J. Guthrie, in Account with the Township of Tay.

Settlement of Rolls, 1909, 1910, 1911 and 1912:

	Debit.	Credit.	
1909 Roll		$10 54	
1910 "	$53 03		
1911 "	14 31		
1912 "	813 08		
	$880 42	$10 54	
Less credit	10 54		$869 88
Nov. 24, 1913. Paid T. W. Brown, Treasurer.			$869 88

Amounts collected but not accounted for:

1912 Roll.	Accounted for and entered as	Should be	Debit.
Ada Newton	$2 56	$4 08	$1 52
W. Little	2 56	4 08	1 52
R. M. Glover	2 56	4 08	1 52
J. Ellis	2 56	4 08	1 52
E. C. Manning	2 56	4 08	1 52
Bert Manning	2 56	4 08	1 52
W. Taylor	3 08	4 61	1 53
G. Ruth	2 56	4 08	1 52
H. A. Hess	2 79	4 08	1 29
H. Carver	5 12	6 16	1 04
Franklin Smoke	41 75	47 17	5 42
	$70 66	$90 58	$19 92

L. 90, P. 549, paid Jan. 7, 1913		$2 72
L. 99, 100, P. 529, paid Dec. 15, 1912		3 12
L. 45, P. 529, paid Jan. 14, 1913		2 30
Lots 58, 64, 91, 92, 93, 94, paid Dec. 14, 1912		8 16
Georgian Bay Lumber Co., collected on Dec. 29, 1911	$998 36	
On roll as	534 73	
		463 63

Error in school rates, corrected by the Collector but not accounted for or returned.

Lots 17, 18, P. 529	$2 10
Lot 276, P. 533, paid Nov. 22, 1912	1 92
N. ½ Lots 293, 294, P. 544, paid May 2, 1913	6 16
Lots 125, 126, 127, 128, P. 549, paid April 24, 1913	10 92
Lot 289, P. 533, paid Dec. 30, 1912	2 08
Part Lot 5, Con. 11, paid Dec. 6, 1912	2 42
Lots 55 & 56, P. 529, paid Dec. 17, 1910	2 25
	$527 70

CREDITS.

Dec. 15, 1912, Statute labor, 1912, paid Treasurer and entered in cash book	$27 00	
Dec. 15, 1913, cash from W. J. Guthrie	300 00	
March 3, 1914, cash from W. J. Guthrie	198 60	
March 10, 1914, cash from W. J. Guthrie	2 10	
		$527 70

MUNICIPALITY OF TOWNSHIP OF TAY.

Schedule 7.

Arrears of Taxes in County Treasurer's Hands.

December 31st 1913.

	Lot.	Con.	Acres.	Year.	Amount.
N. W. 1½ A. S. ½	100	1	1½	1910	$5 88
E. 4½ of S. W. ¼ pt.	106	1	4½	1911	4 97
N. ½ A. of E. 1 A. Park Lot 7 St.	111	1	½	1911	2 42
Bro. L.	19	4	196	1911	168 81
N. W. ¼	18	4	50		
Pt. N. W. ¼	7	8	27	1912	8 80
N. W. ¼	7	8	50	1910	4 56
H. Booth pt.	13	8	—	1911	9 46
N. W. pt.	13	8	¼	1912	3 96
S. E. ¼	3	10	50	1910	4 66
E. ½	6	9	100	1910	8 40
E. ½	3	10	100	1912	5 72
E. ½	4	10	100	1912	5 72
N. E. ¼	4	10	50	1910	4 01
S. W. ¼	7	10	50	1910	5 28
Part	3	11	½	1911	3 63
12 Part	6	11	½	1911	4 60
W. ½	7	11	100	1911	15 44
	16	12	200	1910	12 02
Bro.	8 & 9	13	380	1911-12	46 56
E. ½	10	13	100	1912	7 13
E. ½	11	13	100	1910	4 98
	9	14	200	1910	7 96
P. 533	61 & 62		2/8	1911	4 96
P. 533	71 & 72		2/8	1911	4 96
P. 529	45 & 46		2/8	1911	4 96
P. 529	49 & 50		2/8	1911	4 96
P. 540	11 & 12		2/8	1911	2 54
P. 540	24, 121 & 168		3/8	1911	3 81
P. 540	61		1/8	1911	2 47
P. 540	87, 88 & 89		3/8	1911	6 23
P. 533	36		1/8	1912	3 42
P. 533	37		1/8	1912	3 42
P. 533	40		1/8	1912	3 42
P. 533	41		1/8	1912	3 42
P. 533	47		1/8	1912	3 42
P. 533	48		1/8	1912	3 42
P. 533	55		1/8	1912	3 42
P. 533	56		1/8	1912	3 42
P. 533	109		—	1912	3 42
P. 533	235		1/8	1912	3 42
P. 533	236		1/8	1912	3 42
P. 533	298		1/8	1912	3 42
Ordinance	41	2	40	1911	3 93
P. 540	107 & 108	—	—	1911	4 96
Total					$429 79

MUNICIPALITY OF TOWNSHIP OF TAY.

Assets.

Available Assets.

Cash on hand	$81 00	
Cash in bank	4,095 54	
		$4,176 54

Taxes:—				
1913 roll	26,909 46			
Less collected to Dec. 31, 1913	19,989 30			
Due from Collector, Dec. 31, 1913.	6,920 16			
Less since returned to County Treas., included above $2,332 18				
Estimated discount 260 00				
	2,592 18	$4,327 98	(Since paid)	
Arrears in County Treasurer's hands, Mar. 10, 1914:				
Arrears as on Dec. 31, 1913.....	429 79			
Arrears of 1912, returned Mar. 10, 1914	730 53			
Arrears of 1913, returned Mar. 10, 1914	2,332 18			
Non-resident roll, 1913, returned Mar. 10, 1914	273 50	3,786 00		
Taxes collected since Dec. 31, 1913, to Mar. 10, 1914, not included above.....		3,610 73	11,704 71	
Other Assets:—				
Ont. Gov't Rly. tax, 1913, estimated		175 00		
W. J. Guthrie, collector, balance (since paid)		200 70		
Other items included in 1913 audit:				
I. S. Wardell, J.P., balance of fines (since paid)		12 00		
Port McNicoll cement sidewalk, 1st street (since paid)		282 05		
J. J. Edgar, overpayment on contract (since paid)		19 25		
L. J. Bennett, poll tax		23 60	712 60	$16,593 85
Fixed Assets:—				
Share in Township Hall, estimated		1,000 00		
Road machinery and gravel pit, estimated..		300 00		
Furniture and safe, estimated		200 00		
				1,500 00
Passive Assets:—				
Debentures as per Schedule 5.				17,650 90
Liability for those collected in advance is shown in Schedule 2.				
Total assets				$35,744 75

MUNICIPALITY OF TOWNSHIP OF TAY.

SCHEDULE 8.

LIABILITIES.

Current Liabilities:—			
Schools as per Schedule 1		$2,068 93	
Debentures collected in advance of payment per Schedule 2		3,106 02	
Municipal Telephone System	$1,047 83		
Less debentures included above as per Schedule 3..	1,035 32	12 51	
Sundry accounts as per Schedule 4.		483 04	5,670 50
Available assets exceed current liabilities by		$10,923 35	
		16,593 85	

Deferred Liabilities:—

Schools and Municipal Telephone debentures, Schedule 5	$17,650 90
Assets exceed Liabilities by	12,423 35
Total	$35,744 75

MUNICIPALITY OF TOWNSHIP OF TAY.

SCHEDULE 9.

Treasurer's Ledger Balance.

As at December 31st, 1913.

Ledger Folio.	Account.	Debit.	Credit.
58	Debenture redemption account		$2,070 70
90	Municipal telephone system		1,047 83
156	Cash	$81 00	
160	Standard Bank of Canada	4,095 54	
170	General Funds		11,175 24
180	Debenture liability		17,650 90
186	Passive assets	17,650 90	
190	Fixed assets	1,500 00	
192	Arrears of Taxes County Treasurer	3,766 00	
200	Alex. McMahon, Collector, 1913	6,920 16	
210	Union School Section No. 1		204 12
216	School Section No. 5		26 80
218	School Section No. 6		373 65
224	Union School Section No. 8, Matchedash and Tay		271 66
228	School Section No. 10		578 05
234	Union School Section No. 14, Tay and Medonte		573 75
238	School Section No. 16		40 90
		$34,013 60	$34,013 60

TOWNSHIP OF TAY.

SCHEDULE 10.

Abstract of Receipts and Disbursements for the Year 1913.

RECEIPTS.

Cash balance Dec. 31st, 1912, as shown by Auditors		$2,393 38
Cash on hand Dec. 31st, 1912, more than shown by Auditors		36 50
Correct cash balance on hand, Dec. 31st, 1912		$2,429 88
Taxes from Collector's Account, 1911 Roll	$1,135 06	
Taxes from Collector's Account, 1912 Roll	6,198 45	
Taxes from Collector's Account, 1913 Roll	19,989 30	
Taxes, settlement with Government Auditor for 1909, 1910, 1911 and 1912 Rolls	869 88	
Non-resident and other taxes	1,332 20	
Poll tax	77 00	
Total taxes	$29,601 89	
Fines	96 00	
Licenses	106 95	
Miscellaneous	192 08	
School purposes	3,227 65	
Tay Municipal Telephone System	1,002 83	
		34,227 40
Total receipts		$36,657 28

DISBURSEMENTS.

Salaries and allowances	$2,706 84	
Stationery and printing	418 93	
Law costs	266 01	
Roads and bridges	3,520 32	
Charity	246 10	
County rates	4,333 36	
Schools	15,423 47	
Interest	54 35	
Board of Health	160 20	
Debentures	2,095 89	
Debenture coupons	95 56	
Loans (not shown as liability Dec. 31st, 1912)	1,000 00	
Sheep	161 29	
Miscellaneous	301 87	
Elections	109 50	
Tay Municipal Telephone System	1,587 05	
		$32,480 74
Cash in bank per cash book	$4,095 54	
Cash on hand	81 00	
		4,176 54
Total disbursements		$36,657 28

MUNICIPALITY OF TOWNSHIP OF TAY.

Details of Receipts, Year Ended December 31st, 1913

RECEIPTS.

RESIDENT TAXES, 1911.

1913.				
Feb.	11.	W. J. Guthrie, Collector	$300 00	
Apl.	15.	" "	600 00	
May	5.	" "	235 06	
				$1,135 06

RESIDENT TAXES, 1912.

Jan.	14.	W. J. Guthrie, Collector	$1,748 72	
Feb.	11.	" "	758 85	
	11.	" "	543 11	
Mar.	22.	" "	645 84	
Apl.	3.	" "	594 33	
May	5.	" "	602 05	
	13.	" "	430 01	
June	23.	" "	446 93	
July	7.	C. F. Maltby, paid Treasurer after Roll returned	20 79	
Sept.	3.	R. P. Sheehan, paid Treasurer after Roll returned	3 78	
	12.	W. J. Guthrie, Collector	395 00	
Nov.	5.	Harry Booth Telephone on Tax Roll paid Treasurer after Roll returned	9 04	
				$6,198 45

RESIDENT TAXES, 1913.

1913.				
Nov.	12.	A. McMahon, Collector	$217 02	
	15.	" "	167 67	
	24.	" "	101 69	
Dec.	9.	" "	569 09	
	9.	" "	572 52	
	2.	" "	2,000 00	
	2.	" "	3,510 19	
	2.	" "	12 00	
	18.	" "	4,364 19	

19.	"	"	258 95	
19.	"	"	2,327 50	
31.	"	"	253 00	
31.	"	"	65 96	
31.	Quebec Bank, Port McNicoll		1,551 77	
31.	Bank of Toronto, Coldwater		2,863 03	
16.	A. McMahon, Collector		51 47	
16.	"	"	150 29	
16.	"	"	453 00	
30.	"	"	499 96	
				$19,989 30
Nov. 24.	Collector's settlement with Government Auditor, balance on Rolls, 1909, 1910, 1911 and 1912			869 88
				$28,192 69

RECEIPTS.

NON-RESIDENT AND OTHER TAXES.

1913.				
Jan. 14.	County Treasurer, taxes 4th quarter 1912		$11 11	
June 31.	County Treasurer, taxes 1st quarter 1913		10 27	
Oct. 31.	County Treasurer, taxes 2nd quarter 1913		70 54	
Dec. 10.	Taxes collected by A. F. Falls, Government Auditor		35 78	
12.	"	"	112 51	
8.	"	"	136 33	
12.	"	"	38 75	
13.	"	"	49 54	
16.	"	"	562 57	
17.	"	"	78 48	
18.	"	"	36 01	
22.	"	"	48 58	
27.	"	"	69 94	
31.	"	"	57 05	
31.	County Treasurer, 4th quarter 1913		14 74	
				1,332 20

POLL TAX.

1913.			
Jan. 14.	Poll tax at Port McNicoll	$16 00	
Oct. 31.	J. L. Bennett, from poll tax at smelter	61 00	
			77 00

FINES.

1913.			
Oct. 9.	R. McCormack, J.P., on account of fines	$20 00	
Dec. 31.	J. S. Wardell, J.P., on account of fines	76 00	
			96 00

LICENSES.

1913.			
May 19.	Municipality for our portion license fund	$7 37	
Sept. 3.	Thos. Nottingham, billiard license for 1913	36 25	
3.	J. Vizer, billiard license for end of 1913	25 00	
Nov. 29.	Second distribution of license fund, 1913, 1914	3 33	
Dec. 16.	J. Vizer, billiard license	35 00	
			106 95

MISCELLANEOUS.

1913.			
June 23.	Wm. Stewart, for lease of concession on Point	$2 00	
23.	Alex. Fagan, for 10 loads of gravel	1 00	
Sept. 3.	W. J. Benson, rent of road allowance	1 00	
3.	Geo. Price, rent of road allowance	2 00	
3.	Ontario Government Railway, tax distribution, 1912	175 40	
Dec. 16.	Levi Taylor, rebate from Can. Ingot Iron Co.	4 68	
31.	James Webb, pound fees	1 00	
31.	Mr. Cassleman, timber opposite Lots 93, 94, 95, Town Line, Tay and Tiny	5 00	
			192 08

SCHOOL PURPOSES.

Oct.	1.	Legislative grant for salaries and certificates	$1,036 08	
Nov.	29.	J. Jones, payment of arbitrators, 1912, for S. S. Tay 11 and 18 Medonte	51 00	
Dec.	8.	T. D. Robinson, Treasurer, school levy from Medonte U. S. S. No. 11, $120.33, and U. S. S. No. 14, $220.00..	340 33	
	12.	Legislative and County grant, equipment and accommodation	368 96	
	10.	E. B. Brown, Treasurer Victoria Harbor, debenture school rates, S. Sec. No. 13	782 53	
	27.	Tiny Twp., portion school levy, 1913, and debentures, 1912 and 1913, Union S. Sec. No. 3	648 75	
				3,227 65

TELEPHONES.

1913.				
Jan.	10.	Municipal telephones, system corrections, Central	$166 70	
Oct.	9.	G. W. Allison, for telephone collections, Central	130 00	
Nov.	5.	G. W. Allison, for 1911, 1912, from 17 subscribers at $7.83	140 61	
	5.	Municipal telephone, central returns	62 70	
	24.	Geo. Crooks, for 1911, telephone debentures	7 83	
	29.	Wesley Wilson, for 1911 and 1912, telephone debentures	15 66	
Dec.	8.	T. D. Robinson, for 15 telephone subscribers for Tay system	117 45	
	12.	Treasurer, Victoria Harbor, 33 subscribers telephone debentures	258 39	
	27.	Alex. Vancamp, 1911 debenture	7 83	
	27.	Absolm Vancamp, 1911 debenture	7 83	
	27.	Gordon Allison, Central collection's	80 00	
	31.	T. W. Brown, Twps. share years 1911 and 1913, two half years	7 83	
				1,002 83
		Total receipts		$34,227 40
		Cash in bank Dec. 31st, 1912		2,429 88
				$36,657 28

MUNICIPALITY OF TOWNSHIP OF TAY.

DETAILS OF DISBURSEMENTS, YEAR ENDED DECEMBER 31ST, 1913.

Disbursements.

1912.		Salaries and Allowances.		
Dec.	16.	W. J. Guthrie, Salary for 1911	$205 00	
	30.	T. W. Brown, registration B. M. & D.	31 20	
1913.				
Feb.	10.	James Elliott, for auditing, 1912	15 00	
	10.	T. D. Robinson, for auditing, 1912	15 00	
May	6.	T. W. Brown, Salary, January, February, March	137 50	
June	4.	Geo. Jones, Assessing 1913 and attending Court of Revision	295 00	
	24.	Geo. Jones, Re-assessing Port McNicoll lots	35 00	
	24.	T. W. Brown, Salary, April, May, June	137 50	
July	15.	J. L. Bennett, Poll tax commission on smelter employees	15 25	
	15.	Brown & Brown, Bonds for T. W. Brown	24 00	
Oct.	14.	T. W. Brown, salary, July, August, September	137 50	
Nov.	11.	A. F. Falls, on account of salary as auditor	200 00	
	21.	W. J. Guthrie, Collecting for 1912, etc.	201 25	
Dec.	15.	John Brown, Commission fees and mileage	73 00	
	15.	T. B. Corbett, Commission fees and mileage	81 30	
	15.	Ed. Dutton, Commission fees and mileage	82 20	
	15.	J. A. Stafford, Selection of jurors	4 00	

15.	J. A. Stafford, Commission fees and mileage	84 70		
15.	Levi Taylor, Commission fees and mileage	92 80		
15.	T. W. Brown, Salary, October, November, December	137 50		
15.	T. W. Brown, Selecting jurors	5 00		
15.	T. W. Brown, Services rendered Government auditor	50 00		
15.	T. W. Brown, Issuing tax notices	40 00		
15.	A. F. Falls, On account of salary as auditor	500 00		
15.	Geo. J. Jones, Selecting jurors	4 00		
13.	T. W. Brown, Revision of voters' lists	103 14		
				$2,706 84

STATIONERY AND PRINTING.

1912.

Nov. 27.	Brown Bros., Cash book	$6 00		

1913.

Jan. 13.	Victoria Harbour *Record*, printing	1 75		
13.	Victoria Harbour *Era*, printing	9 75		
13.	*Municipal World*, for seven copies	5 75		
Feb. 10.	*Municipal World*, Stationery	14 85		
Apl. 8.	Victoria Harbour *Era*, printing, January, March	19 00		
May 6.	Victoria Harbour *Era*, printing forms and envelopes	3 00		
6.	*Municipal World*, Account rendered	1 17		
6.	J. Goodfellow, printing cards and poll forms	3 50		
6.	Victoria Harbour *Era*, printing forms	1 00		
June 4.	Victoria Harbour *Era*, printing appointment forms	12 25		
4.	Midland *Argus*, printing tenders	2 50		
24.	T. W. Brown, Postage, telephone, and stationery	28 17		
Aug. 10.	Victoria Harbour *Era*, Printing letter heads	3 00		
Oct. 14.	Victoria Harbour *Era*, Printing	9 25		
Nov. 11.	Victoria Harbour *Era*, Printing cards, etc.	6 75		
11.	T. W. Brown, Postage for tax notices	29 00		
21.	W. J. Guthrie, Postage, etc.	9 00		
Oct. 14.	Municipal *World*, for collector's roll	2 50		
14.	J. A. Goodfellow, Printing voters' lists and dodgers	196 61		
Nov. 11.	Municipal *World*, Supplies to clerk	4 53		
Dec. 15.	Municipal *World*, County Treasurer, forms	0 90		
15.	Municipal *World*, Supplies to clerk	4 54		
15.	Victoria Harbour *Era*, Printing	13 00		
15.	T. W. Brown, Postage, express and 'phone	31 16		
				$418 93

LAW COSTS.

1913.

Jan. 13.	W. Finlayson, Legal expenses	$7 00		
July 15.	W. Finlayson, Amount of account to July 5th, 1913	44 54		
Dec. 15.	W. Finlayson, Balance of account	14 27		
15.	A. E. Creswicke, Solicitor's fees	200 20		
				$266 01

ROADS AND BRIDGES.

1912.

Dec. 30.	Alex. Fagan, Putting rail on bridge	$2 00		
31.	Jos. Belfry, Gravel on his div., 35 loads	3 50		
31.	T. B. Corbett, Work on 1st St., Port McNicoll	15 00		
31.	Samuel Wilson, Fixing bridge at Mud Lake	15 00		

1913.

Feb. 10.	Thos. Williams, Two pieces of tile	2 00		
2.	E. W. Kitchen, Half share in culvert, Tay and Matchedash	5 39		
Mar. 11.	Thos. Drinkle, Caretaking of gravel pit	5 00		
13.	Alf. Jones, Snowplowing on 4th Con.	7 00		
April 1.	Wm. Maughan, Cleaning mouth of Boyle drain	1 00		
5.	Wm. Russell, Operating snowplow in Taylor division	10 50		
4.	Wm. Maughan, Snow-plowing and gravelling lots 15, 16, Con. 5	57 20		
8.	Chas. Gratix, Snow-ploughing on 10th Con.	9 35		
8.	Wm. Hall, 8 meals	2 00		

	15.	Treasurer, Methodist Church, 225 ft. of sidewalk, from 1st Street to church	19 69
	19.	Jas. McRae, New culvert on sideroad between lots 5 and 6, Con. 4	27 75
	26.	Jno. Campbell, Repairing washout, lot 96, Con. 2.	12 30
	15.	Lewis Gouett, Work on Duck Bay Road	23 00
	9.	Ingot Iron Co., Tile for culvert, Con. 1	27 90
May	3.	W. J. Lananville, Repairs to bridge and road, lots 15, 16, Con. 6	10 00
	27.	Wm. Maughan, Grading sideroad, lots 15, 16, Con. 5, and 2nd Avenue, Port McNicoll	111 20
	15.	Dalton Williams, Breaking roads, snow-plowing and storing plow	18 45
	12.	David Webb, Snow-plowing and opening road on 7th Con.	7 45
	6.	James Wilson, Work on road, lots 9 to 7, Con. 5 and 6..	12 35
	6.	Tel. Morrow, Work on 12th Con. and culvert	5 75
	6.	Ingot Iron Co., for 226 ft. 18 in. pipe	246 34
	6.	Nathan Rumney, Repairs to gully	2 50
June	4.	Jno. Galbraith, Work on Sturgeon Bay Road	5 00
	3.	Louis Todd, Work on 9th Con.	5 40
	3.	Robt. McDowell, Opening roads opp. 83, 84 and 85 lots..	8 50
	3.	Louis Cannon, Repairing washout opp. lot 5, Con. 10...	9 40
	7.	W. A. Casselman, Repairing bridge on townline	25 00
	9.	Arthur Loney, Snow-plowing during winter	15 00
	16.	Victoria Harbour Lumber Co., for culvert crossings on 5th Con.	11 20
	4.	F. Rumney, Caretaking of Boyle drain	5 00
	24.	Jacob Wilson, Wire fence bonus	40 50
	24.	Jno. Rumney, Gravelling road, lots 7 and 8, Con. 5	35 30
	24.	John Rumney, Repairs to Newton's bridge	16 15
	24.	Robt. Rose, Work on sideroad, between Con. 10 and 11. ..	37 00
	24.	Geo. Marshall, Wire fence bonus	3 00
	24.	Moris Hopkins, Wire fence bonus	6 00
	24.	Ingot Iron Co., for 24 pieces pipe	43 60
	27.	Louis Todd, Work on County Road (This item should not have been paid out of Township funds. It was refunded and $12.50 paid to the Ingot Iron Co., on account of pipe furnished the Township)	12 50
	28.	Jas. McRae, Work on 4th Con. and road machine, opposite lots 1, 2, 3, 4, 5, and washout on lots 2 and 3	13 25
	28.	Wallace Burrow, Tay's share, work on townline	27 00
	30.	Wm. Maughan, Repairs to washout on hill opp. lot 12, Con. 4	64 20
	30.	Chas. Gratix, Work opp. lots 1, 2, 3, 4, 5, Con. 10, and grading road	29 80
	30.	W. Wilson, Gravelling road opp. lots 11 and 12, Con. 6..	26 00
	30.	Jno. Lovelace, Claying hill, putting railing on gully, etc.	30 25
July	3.	Arthur Loney, Cutting ditch, opp. lot 2, Con. 8	25 60
	7.	Wm. Widdis, Work on 3rd Con., opp. lots 4 and 5, and sideroad between 5 and 6	35 50
	7.	Thos. Drinkle, Putting in culvert and filling in washout between lots 80 and 81, Con. 1	7 00
	7.	Henry Webb, Lifting stone, opp. lot 5, Con. 6	0 50
	7.	Wm. Faint, 55 loads of gravel, lots 5 and 6, Con. 3....	5 50
	7.	Erni Guthrie, 92 loads of gravel on lots 5 and 6, Con. 3..	9 20
	7.	Wm. Maughan, Work on grader	14 84
	8.	Wm. Maughan, Operating road machine in Taylor division for 8 days at $2.25, and grease at 10c per box	18 20
	8.	Samuel Wilson, 90 loads of gravel	9 00
	8.	George Crooke, 85 loads of gravel	8 50
	8.	Jno. Galbraith, Work on Sturgeon Bay Road	10 00
	8.	W. J. Guthrie, Gravelling road, Con. 3	27 20
	9.	Albert McQuay, for contract of Port McNicoll sidewalk	498 63
	10.	Geo. Belfry, Grading and repairs to culvert, lots 7, 8, 9, Con. 7	57 80
	10.	Jos. Belfry, Work on roads, ditching, opp, lot Con. 7....	20 00
	14.	Jno. Parker, Gravelling and placing tile, lots 10 and 11, Con. 3	31 00
	15.	Jas. Edgar, Raising and relaying pipe at smelter	60 00

	15.	Alfred Shellswell, 60 rods wire fence	6 00
	23.	Fk. St. Amand, Work on 12th Con. and Severn Road	25 00
	23.	J. J. Edgar, Work on Boyle drain	52 50
	23.	Louis Gouett Work on Duck Bay Road	30 00
	23.	Leslie Archer, Work on sideroad between 11th and 12th Con.	25 00
	29.	Richard McCormack, Wire fence bonus	3 00
	31.	Jas. Kingsboro, for dynamite, caps, etc.	19 65
	23.	Jas. Webb, Work on Sturgeon Bay Road	25 00
Aug.	4.	Wm. Maughan, Team work on road machine	6 00
	7.	Leslie Archer, Work on sideroad between 11th and 12th Con.	10 00
	9.	J. J. Edgar, Grading road west of hospital	25 00
	9.	J. J. Edgar, Money for poll tax at smelter	45 75
	19.	A. Bourrie, Supervision of sidewalk	28 50
	19.	Ed. Vasey, for gravel	4 00
	19.	Thos. Potter, Wire fence bonus, lot 2, Con. 9	6 30
	19.	Dalton Williams, Cutting underbrush on road, opp. ord. 27	4 00
	20.	J. J. Edgar, Grading road opp. Grant's farm	40 00
	28.	Ingot Iron Co., for pipe for culverts	102 06
Sept.	8.	Jas. Russell, Gravelling lots 5 and 6, Con. 6	2 00
	9.	Wm. Maughan, Work on gully, Con. 4 and 5	84 00
	16.	Wm. Grier, Wire fence bonus, lot 114, Con. 2.	12 00
	30.	John Curry, Repairing culvert Con. 2 and repairing roads between lots 15 and 16	25 00
Oct.	21.	Oscar Shawl, Gravelling between Con. 2 and 3, lot 11.	20 00
	14.	Wm. Maughan, Work on Rumney's Hill	6 60
	14.	Ed. Crooke, for right of way between lots 10 and 11, Con. 6	20 00
	28.	G. Gervais, Work on road and walks in Waubaushene	125 00
	30.	Jury Cannon, Work on sideroad between Cons. 10 and 11	15 75
July	15.	E. Chapple, Freight on pipe	2 50
Aug.	20.	E. Chapple, Freight on pipe	2 88
	22.	Fred. Brown, 48 loads gravel for culvert	6 30
Nov.	8.	Sid. Belfry, 50 loads of gravel	5 00
	11.	Geo. Richardson, Cutting hill and fixing S. side 1st St., Port McNicoll	21 00
	11.	Geo. Patterson, Cement sidewalk laid on S. side 1st St., total amount to date	233 94
	11.	John Rumney, Work on culvert between Cons. 5 and 6.	7 00
	11.	A. E. McQuay, Payment in full for 160 ft. on E. end of cement sidewalk on N. side of 1st St.	20 00
	11.	A. E. McQuay, bal. of cement sidewalk, 70 ft. west of 5th Avenue	71 45
	19.	Wm. Maughan, opening road on 8th avenue, Con. 5.	3 00
	19.	Wm. Maughan, Cutting Rumney's Hill, filling gully opp. lot 8 and 9, Con. 5	88 90
	19.	Wm. Maughan, Gravelling gully	4 00
Oct.	14.	Wm. Collins, 45 loads of gravel	4 50
Nov.	11.	Jno. Toole, Expenses as arbitrator for sidewalk	2 75
	29.	Wm. Collins, 73 loads of gravel for Parker div.	7 30
Dec.	4.	Geo. Patterson, Cutting down foundation for sidewalk on west side of 4th Avenue	19 30
	6.	Canada Ingot Iron Co., for pipe	21 96
	15.	Mrs. B. Taylor, Wire fence bonus	1 65
	15.	Johnston Brown, Work on townline, Medonte and Tay	8 00
	15.	Wm. Maughan, work on Maughan's Hill and lot 12, Con. 5.	8 25
	15.	Thomas McMann, Wire fence bonus	9 15
	15.	Wm. Parnham, wire fence bonus	1 30
	15.	Jos. McMann, Fixing gravel pit between Cons. 1 and 2	4 00
	15.	Jos. McMann, Putting culvert on sideroad between lots 90 and 91	7 00
	15.	John McDermott, Wire fence bonus, opp. lots 13 and 14, Con. 4	24 00
	11.	Levi Taylor, Culvert between lots 5 and 6, Con. 5	6 00
	15.	Canada Ingot Iron Co., Pipe, Port McNicoll	103 04
	15.	J. H. Hopkins, Wire fence bonus, E. ½ lot 8, Con. 8	4 00
	15.	James Lamb, Wire fence bonus, lot 94, Con. 6	17 25

Dec.	15.	Chas. Hurley, Wire fence bonus	8 10	
	15.	Thos. Willlams, Plpe supplled, Jno. Curry	3 00	
	15.	F. Burnie, Wlre fence bonus, lot 9, Con. 7	6 00	
	15.	Wm. Crooke, Timber culvert	5 00	
	15.	Thos. Drinkle, care of gravel pit	5 00	
	15.	Dalton Williams, storing snowplow, 1913	75	
	7.	Arthur Toney, repairing washout, Lot 1, Con. 8	5 00	
	23.	Ernie Polkenhorn, gravelling lots 12 and 13, Con. 1	10 00	
	23.	Louis Canon, culvert, lots 5 and 6, Con. 11	9 80	
Sept.	16.	W. M. Kinney, 30 rds. 8 strand wire at 30c.	9 00	
Nov.	22.	H. G. Todd, one steel scraper	8 00	
				3,520 32

CHARITY.

1912.				
Dec.	16.	Salvation Army, for charity	$5 00	
	16.	Georgian Bay Lumber Co., supplies to Wm. Hicks	78 00	
1913.				
Jan.	13.	John Paterson, for charity	5 00	
	13.	Sick Children's Hospltal, for charity	5 00	
Feb.	10.	John Paterson, for charity	5 00	
	10.	Mr. H. Porter, for charity	10 00	
Mar.	11.	John Paterson, for charity	7 00	
Jan.	13.	Georgian Bay Lumber Co., supplies for Hicks	9 10	
Apl.	8.	A. W. Robinson, for burial of John Paterson	12 00	
	8.	Georgian Bay Lumber Co., supplies for Hicks	12 00	
	8.	General Hospital, Penetang, 4 days' keep of J. Connley	4 00	
	8.	Mrs. L. Paradis, for use of a room on inquest of W. Redpath and keep of Home Boy	7 00	
July	15.	Dr. Porter, services to John Paterson	2 00	
Aug.	19.	Dr. Johnson, for attending Miss H. Hill in Midland Hospital	10 00	
Sept.	16.	Georgian Bay Lumber Co., supplies to Hicks	30 00	
Nov.	11.	Rev. H. Porter, for charity	10 00	
	22.	L. L. Brandon, for relief of widows and orphans of the lake disaster of November 8th, 1913	25 00	
Dec.	15.	Rev. H. Porter, for charity	10 00	
				246 10

COUNTY RATES.

1913.				
Dec.	1.	D. Quinlan, County Treasurer, on account, 1912	$2,000 00	
	20.	D. Quinlan, County Treasurer, balance, 1913	2,333 36	
				4,333 36

SCHOOL PURPOSES.

1913.				
Jan.	2.	W. C. Hurl, Twp. grant for 1912, S. S. No. 8	$525 00	
	2.	W. C. Hurl, equip. and accom. grant, S. S. No. 8	23 95	
	18.	Jas. Beatty, S. S. No. 14, equip. and accom., grant	24 20	
	29.	A. R. Swan, S. S. No. 8, Tay and Metchedash, amount due	133 33	
	30.	Jas. Beatty, amount due S. S. No. 14, Tay, and S. S. No. 15, Medonte	550 00	
Feb.	15.	H. Chester, levy due S. S. No. 7	150 41	
Mar.	18.	W. C. Carter, S. S. No. 6, Township grant	300 00	
Sept.	27.	Jas. Elliott, S. S. No. 9, salary and certificate grant	36 00	
Oct.	1.	Jas. Morrow, S. S. No. 8, salary and certificate grant	28 80	
	1.	Wm. Smith, S. S. No. 3, salary and certificate grant	50 40	
	1.	D. B. Anderson, salary and certificate grant, S. S. No. 2	415 80	
	1.	A. Vancamp, salary and certificate grant, S. S. No. 17	43 20	
	1.	Thos. Willlams, salary and certificate grant, S. S. No. 5	77 40	
	1.	Andrew Parker, salary and certificate grant, S. S. No. 16	140 40	
	1.	R. M. Hopkins, salary and certificate grant, S. S. No. 10	53 28	
	1.	J. Russell, salary and certificate grant, S. S. No. 18	28 80	
	1.	W. C. Carter, salary and certlficate grant, S. S. No. 6	61 20	
	3.	Jas. Beatty, salary and certificate grant, U. S. S. No. 14	43 20	
	3.	John Brown, salary and accom. grant, S. S. No. 15	28 80	
	1.	Geo. Jones, salary and certificate grant, S. S. No. 11	28 80	

Dec.	9.	E. B. Brown, G.T.R., tax for schools	60 40	
	13.	John Brown, all money due S. S. No. 15	550 00	
	15.	Jas. Russell, levy and twp. grant, S. S. No. 18	475 00	
	15.	Village of Victoria Harbor, settlement of all claims	50 00	
	17.	Andrew Parker, equip. and accom. grant	40 66	
	17.	James Elliott, legis. and accom. grant	18 00	
	17.	James R Russell, equip. and accom. grant	21 60	
	17.	A. Vancamp, equip. and accom. grant	28 15	
	18.	D. B. Anderson, equip. and accom. grant	62 50	
	18.	Jas. Morrow, equip. and accom. grant	24 60	
	19.	W. C. Carter, equip. and accom. grant	19 20	
	27.	J. J. McGuire, school levy, S. S. No. 1, 1913	101 18	
	8.	Jas. Elliott, school levy, S. S. No. 9	500 00	
	15.	Bank of B. N. America, school levy, S. S. No. 5	650 00	
	16.	A. Bancamp, school levy, S. S. No. 17	675 00	
	17.	Andrew Parker, school levy, S. S. No. 16	2,700 00	
	17.	Wm. Smith, equip. and accom. grant, S. S. No. 3	31 20	
	17.	Jno. Brown, equip. and accom. grant, S. S. No. 15	18 80	
	17.	Geo. Jones, twp. grant, S. S. No. 11, Tay, S. S. No. 18, Medonte	550 00	
	18.	Thos. Williams, equip. and accom. grant, S. S. No. 5	24 45	
	18.	D. B. Anderson, levy, S. S. No. 12	3,950 00	
	20.	Wm. Smith, twp. levy, S. S. No. 3, Tay and Tiny	650 00	
	22.	Jas. Morrow, twp. levy, S. S. No. 8, Tay	500 00	
Nov.	6.	C. S. Burton, 1913 levy, S. S. No. 3, Floss, and S. S. No. 4, Tay	225 18	
Dec.	19.	Geo. J. Jones, legislative grant, S. S. No. 11, Tay, S. S. No. 18, Medonte	28 00	
	19.	H. Chester, levy, S. S. No. 7, Treas. of Coldwater	150 41	
	20.	C. S. Burton, Treas. of Floss, levy, S. S. No. 4, Tay	275 22	
	19.	Victoria Harbor, share of railway tax	300 95	
				15,423 47

INTEREST.

1913.

Jan.	9.	Interest on demand draft	$26 65	
	31.	Interest on overdrawn account	27 70	
				54 35

BOARD OF HEALTH.

1913.

Dec.	11.	H. A. Mason, part payment for attendance to smallpox patients at Waubaushene	$35 00	
	15.	Wm. Parnham, for board of smallpox patients	16 00	
	15.	J. A. Stafford, Board of Health fees	15 20	
	15.	T. W. Brown, Secretary	10 00	
	15.	T. Nottingham, fees	13 20	
	15.	Ed. Garrity, balance due account H. A. Nealon	20 80	
	15.	Dr. Brown, Board of Health Exp., Toronto	50 00	
				160 20

DEBENTURES.

1913.

Feb.	1.	Mrs. Montgomery, debenture No. 3	$162 42	
Mar.	14.	Mrs. Montgomery, debenture No. 3	289 03	
Apl.	23.	John Elliott, debenture No. 1, S. S. No. 3, Tay and Tiny	323 75	
Sept.	1.	Debenture No. 3 for school loan	712 19	
	1.	Debenture No. 12 and coupons No. 12	115 00	
Oct.	1.	Debenture No. 4 for school loan	493 50	
				2,095 89

COUPONS.

1913.

Feb.	1.	Coupon No. 1 on debenture No. 3	$89 81	
Sept.	1.	Coupon No. 12 on debenture No. 12	5 75	
				95 56

Loans and Notes Paid.

1913.				
Jan.	9.	Standard Bank of Canada notes		$1,000 00

Sheep Killed by Dogs.

1912.				
Aug.	27.	Jas. Jones, one lamb killed and ewe injured	$5 66	
Dec.	16.	Jos. Hamilton, one ewe killed by dogs	7 66	
1913.				
Feb.	10.	O. Swales, sheep killed by dogs	10 00	
June	24.	Jos. Standen, sheep killed	6 66	
	24.	R. Standen, sheep killed by dogs	8 00	
July	15.	John McDermott, two sheep killed	12 66	
Sept.	16.	R. McCormack, one sheep and one lamb killed	10 66	
	16.	W. J. Guthrie, one sheep killed by dogs	10 00	
	16.	N. Rumney, two lambs killed by dogs	8 66	
Aug.	21.	W. Faint, sheep killed by dogs	6 00	
Dec.	15.	J. B. Brown, two sheep killed by dogs	13 33	
	15.	Wm. Parnham, sheep valuator	6 00	
	15.	John Archer, seven sheep killed by dogs	44 00	
	15.	Wm. Taylor, inquiries	2 00	
	15.	W. F. Hodgkins, three sheep killed, half value	10 00	
				161 29

Miscellaneous.

1912.				
Dec.	16.	Jos. Hall, rebate on dog tax 1912	$1 00	
	16.	Frank Mackie, rebate on dog tax	3 00	
	16.	Arthur James, rebate statute labor	1 00	
	16.	Oliver Bumstead, rebate statute labor	1 00	
1913.				
Jan.	7.	W. J. Guthrie, miscellaneous account	6 25	
Feb.	10.	Chas. Bullie, rebate on dog tax	4 00	
	10.	Wm. Mosley, rebate on dog tax	2 00	
Nov.	27.	Wm. Shakel, refund on taxes	2 00	
Dec.	16.	A. Mills, rebate on dog tax	6 00	
	16.	Jas. McRae, rebate on dog tax	3 00	
	6.	Allen Sizer, rebate on dog tax	1 00	
May	6.	Adam Cuppage, refund dog tax	2 00	
	6.	Jesse Vancamp, refund dog tax	1 00	
Aug.	19.	Coldwater Agricultural Society, grant	20 00	
Nov.	11.	O. Shellswell, for rig to deliver tax notices	3 00	
	21.	W. J. Guthrie, trips to Barrie, etc.	18 49	
Dec.	9.	E. B. Brown, Treas., for up-keep of Council Chamber for 1913	20 00	
	15.	Ben. Taylor, Sr., rebate on dog tax	1 00	
	15.	J. B. Brown, rebate on dog tax	1 00	
	15.	J. Swarden, rebate on 1913 taxes, road work	3 00	
	15.	T. W. Brown, office rental	36 00	
	15.	Twp. of Tay and Tiny Agricultural grant	35 00	
	15.	T. W. Brown, premium on collection bonds	22 50	
	15.	Jno. McKinnie, rebate on statute labor	2 00	
	15.	Wm. Freek, dog tax refunded	1 00	
	16.	T. D. Robinson, Treas. for Medonte subscribers in Tay Twp., collected on 1913 roll	97 80	
	31.	Twp. of Tay, part of 'phone for clerks	7 83	
				301 87

Election.

1913.				
Jan.	13.	T. W. Brown, election expenses	$97 50	
	13.	G. R. Richardson, delivering ballot boxes	5 00	
Feb.	10.	Mr. Rumball, for ballot box	3 00	
	10.	Wm. Shakell, at polling booth	4 00	
				109 50

TELEPHONE.

1913.					
Jan.	4.	Miss P. Crooke, switchboard service	$17	00	
	6.	Roy Belfry, work on telephone	7	00	
Feb.	20.	Pearl Crooke, switchboard service	17	00	
	25.	G. W. Allison, Victoria Harbor *Era*, printing account	45	16	
Mar.	7.	Roy Belfry, wages on telephone	8	00	
	25.	Standard Bank, Telephone Deb. No. 2	782	74	
	31.	W. H. Rumball, telephone supplies	4	15	
Apl.	7.	Roy Belfry, work on telephone line	15	00	
	8.	Herb. Rumney, work on telephone from Dec. 26, 1912	32	00	
	9.	Pearl Crooke, switchboard services	33	00	
	23.	A. A. Thorburn, rent for tel. room to May 1st	12	00	
May	1.	Pearl Crooke, switchboard services	20	00	
	16.	Joe Belfry, for telephone poles	7	00	
June	7.	Roy Belfry, work on telephone	14	30	
	7.	Pearl Crooke, operating switchboard	20	00	
	25.	Melvin Belfry, wages on telephone	15	00	
	28.	W. H. Rumball, for telephone supplies	2	30	
	28.	Canadian Independent Co., for supplies	71	80	
July	5.	Pearl Crooke, switchboard services	20	00	
	11.	Bruce Crooke, for blocks and grips	9	00	
	11.	Roy Belfry, work on telephone line to date	24	00	
Aug.	4.	Pearl Crooke, switchboard services	20	00	
Sept.	13.	" " " "	20	00	
Oct.	4.	" " " "	20	00	
	4.	W. H. Rumball, telephone supplies	6	85	
Nov.	8.	Pearl Crooke, switchboard services	20	00	
	8.	Milton Montgomery, telephone supplies	2	90	
	25.	Roy Belfry, 3 days' work on telephone	6	00	
Dec.	3.	Pearl Crooke, switchboard services	20	00	
	6.	Nathan Rumney, for 5½ days' work on telephone at $2 per day	11	00	
	10.	1912, order entered $156.60 should be $156.66		06	
Dec.	16.	Twp. of Tay municipal deb. No. 1	252	58	
	19.	G. W. Allison, supplies	31	21	
					$1,587 05
		Total disbursements			$32,480 74
		Cash on hand Dec. 31, 1913	$ 81	00	
		Cash in bank as per cash book	4,095	54	
					4,176 54
					$36,657 28

To His Honour, the Lieutenant-Governor in Council, and to the Mayor and Council of the Town of Newmarket:

YOUR HONOUR AND GENTLEMEN:—Under authority of an Order in Council dated the 11th day of December, 1913, I have made an inspection and examination of the Books, Accounts and Vouchers of the Town of Newmarket for the year, 1913.

The Petition signed by the requisite number of the ratepayers making request for this investigation sets forth the following:—

1. That for several years one of the Auditors appointed by the Council has been Treasurer of the Public School Board, and hence has been auditing his own accounts.

2. In some years the Auditors' statement gives among the assets of the town a certain sum of arrears of taxes, but the statement of the following year does not make clear what became of these arrears.

3. At the Municipal nominations held in December last the ratepayers were given to understand that the town had a substantial balance to its credit in the Bank to commence the year's business with, when it has since developed that the money in the bank was Public School Debentures money and that after all the taxes were collected there was not enough to meet these debentures by over $3,000.

4. In June last the entire Council except the Deputy Reeve resigned and a new Council were elected. We, therefore, petition your Honour to have the books of the Town of Newmarket audited up to the time the new Council took office in order that we may know the exact financial condition of our town and be able to place the credit where it properly belongs.

No reference being made in the Petition specifying the period intended to be covered by this Audit, the Council by resolution desired me to confine myself solely to the year 1913, although during my rather limited investigation, I find myself to a certain extent in a position to deal with the several clauses of the petition, setting forth the reasons for which the investigation was asked and which I will refer to later on in this report.

The complaints as contained in the petition will be taken up in their order.

PETITION.

Re Auditor.

Clause 1.

The fact that the Treasurer of the Public School Board has been an appointed Auditor of the Town for the past few years, is to say the least of it most irregular. Council should surely have known that in the appointment of an official of the Town occupying the position which he did was not only a most unusual procedure (necessitating him auditing his own accounts) but contrary to declaration of office, which in part reads: "That I had not directly or indirectly any share or interest whatever in any contract or employment with, by or on behalf of such Municipal Corporation during the years preceding my appointment." Now, undoubtedly, the Auditor had employment with the Municipality during the year he audited the schools books and was in receipt of remuneration. I trust, therefore, that Council in future will, in making such appointments, see that such Auditor is eligible for the position.

Re Arrears of Taxes 1909-1910.

Clause 2.

In many respects this appears to have been a vexatious question and consequently the cause of frequent bickering, over the apparent "sudden disappearance" of certain arrears as shown in Auditor's financial statement 1909-10.

This matter appears to have been fairly well thrashed out through the medium of your local press, however, a few explanatory remarks may assist in clearing the minds of the ratepayers.

In summing up, the whole question rests upon when the rebates were made as shown on the collector's roll of 1909, amounting to $1,004.64, were they made before or after the Auditor's examination of the roll and previous to the issuance of their financial statement. If before and the Auditors were aware or overlooked the fact then their statement of 1909 was unquestionably false; if after then, who had the power or authority to alter the roll, and under whose instruction was this done, if the final revision had been made as likewise roll returned thus causing as it did a false impression to arise in the minds of a considerable number of the ratepayers.

Under existing circumstances, it would have been only right and proper that, when the Auditors were advised of such change or discovered the alteration (if at time overlooked), it was their bounden duty to have clearly and distinctly defined the cause of the depreciation or disappearance of the sum so struck off, as arrears in the 1910 report, as herein set forth.

Rebates and Exemptions.

Office Specialty Co., exempt, less school rates	$361 64
Davis Leather Co., exempt, less school rates	304 00
Pickering College, exempt, less school rates	67 50
Toronto & York Radial Railway, exempt, less school taxes	209 00
Uncollectable income tax	24 50
Rebates on farm lands	38 00
Total arrears rebated as shown on 1909 Collectors' Roll, but not appearing in Auditor's report for that year	$1,004 64

Statement.

Total arrears, 1909		$9,558 07
Interest added		14 43
Collected in 1910	$8,348 46	
Rebates per statement, 1909	1,004 64	
Balance carried forward to 1910 uncollected	219 40	
	$9,572 50	$9,572 50

The ratepayers, however, may rest assured that although the sum of $1,004.64 arrears have vanished, so far as an asset of the town is concerned, same have by no means been misappropriated but rebated by by-law, but when placed on the roll I have been unable to determine or receive a direct or satisfactory explanation either from the Auditor or Collector to whom blame (if such there be), is attachable.

Re Bank Balance, December, 1912.

Clause 3.

The statement presented to the ratepayers at the nomination meeting held in December, 1912, was in my opinion, most misleading, and not in accordance with the actual financial position of the Town's General Bank Account at that time. It

is, no doubt, true, the account showed a "substantial credit balance" but the fact remains that this was obtained at the expense, through the sale of Public School Debentures, proceeds of which amounting to $27,067.11 were deposited to the credit of the Town's "general account." This method of financing appears to me wrong and contrary to the Act which distinctly states "that money raised for a special purpose must not be diverted to another purpose." In this instance it is clearly shown that such moneys were diverted to another purpose, that purpose being to aid the town in covering the overdraft at that time being carried.

A much more satisfactory course to pursue in such or similar cases would have been to deposit such moneys in Bank Savings Department under "School Special Account," on which current rate of interest would be allowed, when requisition was made by the School Board from time to time for necessary funds in connection with such work, a cheque drawn on the account would then be issued, and handed to the Trustees.

By following this course it would have undoubtedly obviated the mixing of accounts and at the same time shown clearly the true standing of the Town's "General Account" as at that date, and likewise been the means of avoiding complications liable to arise and also to a great extent removed one of the primary causes for the present misunderstanding and suspicion regarding the financial position of the Town entertained by the ratepayers.

Financial Standing of Town.

Clause 4.

The financial position of the town on the 17th day of June, 1913, the date on which the new Council took office is, in a certain sense somewhat similar to that shown in the Auditors' Report as at 31st December, 1913.

I fully considered the request as contained in the petition calling for an exact standing of the Town's financial position at date mentioned, it appeared to me, however, that little was to be gained by such entailing as it would considerable work as likewise time and expense which I was anxious to avoid.

Acting therefore on instructions as contained in resolution of Council that my audit cover the entire year of 1913 instead of at the broken period, I accordingly proceeded on that basis, which I trust fully covers the request as contained in the petition, and undoubtedly shows more clearly the exact standing of the Town.

For the information of the petitioners I submit herewith statement of the Bank Accounts as on 2nd June, when old Council resigned, also 17th of same month when new Council took office, and at 31st December.

Statement.

June 2nd, 1913, Resignation of Old Council.	Bank Account.
Bank of Montreal, overdraft	$4,319 48
Bank of Toronto, overdraft	3,867 98
Total overdraft on June 2nd, 1913	$8,187 46
June 17th, 1913 New Council took Office.	
Bank of Montreal, overdraft	$4,764 89
Bank of Toronto, overdraft	4,364 54
Total overdraft on June 17th, 1913	$9,129 43

December 31st, 1913 Auditor's Financial Report.

Bank of Montreal, overdraft	$6,682 13
Bank of Toronto, overdraft	6,100 86
Total overdraft on Dec. 31st, 1913	$12,782 99
Total overdraft on June 17th, 1913	9,129 43
Overdraft increase, Dec. 31st, 1913	$3,653 56

The above balances are all duly certified by the respective Bank Managers as identical with those appearing in their books at the several dates.

CASH BOOK.

Receipts.

I went carefully into all items of receipts and found in every instance a voucher or verification by letter or otherwise enabling me to check each individual item against its original source—the largest portion of the receipts is for taxes, the mode of procedure being for the Collector to pay the monies collected, direct to the Treasurer, who after making the necessary entries in his Cash Book deposits same in the bank. An official form of receipt should be adopted, with counterfoil attached bearing a similar number. On receipt of a remittance of any kind (cash or cheque) an acknowledgment should be made by the issuance of this official receipt and full particulars endorsed on the counterfoil for entry in the Cash Book and when possible the signature of the party making payment obtained on the counterfoil or other explanatory information. Thus "Received Receipt as above."

Form.

No. 1, Newmarket....19..	No. 1. Newmarket, Ont.. ..... 191 .
Received from	
the sum of	Received from ..... the sum of
for	
.....	..... —— Dollars
	100
Treasurer	
	For .....
Received receipt as above.	
	.....
Signature	
.....	Treasurer Town of Newmarket.

N.B.—Under no circumstances should a form when cancelled be destroyed, but attached to the counterfoil for reference on Auditor's inspection.

Disbursements.

I have also examined thoroughly all disbursements and authority for payments made by warrants issued by the Mayor and Clerk which I found with very few exceptions properly endorsed and paid by cheque.

The Treasurer's cash book, although fairly well kept, leaves ample room for improvement, pencil footings of the various columns being seemingly the general rule, neither is the Bank Account column made use of, and in conjunction with this, in no instance could I find a reconciliation statment shown of the bank's

balance, with the Treasurer's Cash Book, thus practically leaving the Town's account in the hands of the bank, nor could I procure a list of any outstanding cheques, nor were there any copies of deposit slips available.

I would suggest on the redemption of Debentures and coupons that these be assigned to their respective columns as provided for in the Cash Book, instead of as at present being shown in total, also that by-law number be inserted thus furnishing a ready reference to the Debenture Register when necessary.

Regarding the method of keeping the Cash Book, one of the most necessary and important, I should like to impress upon the Treasurer that all receipts and payments are to be entered in the Cash Book in the proper cash columns, cash account being made Dr. to every personal or other account from whom, or on account of which money has been received, and Cr. by every such account to whom or on account of which money had been paid away. Moreover all moneys drawn from or lodged with the Bank must also be entered in the Cash Book in the proper bank columns, cash account being made Dr. for every sum withdrawn from the Bank and Cr. for every sum deposited in the Bank.

Combination Warrant and Cheque.

The present form of warrant now in use undoubtedly entails a considerable amount of unnecessary work, by its duplication, on the Clerk and Treasurer and consequently an accumulation of vouchers altogether unwarranted.

By substituting form submitted, when signed by the Mayor and countersigned by the Treasurer operates both as an order and bank cheque, thus doing away with the double labor, providing also a single and complete voucher.

With the warrant signed by the Mayor the payee presents to the Treasurer who takes same entering it in his cash books and countersigning in place designated, hands to person to whom payable who can then make use of it as an ordinary cheque. If by oversight the Treasurer omits to enter the amount and particulars in his Cash Book this error could not fail but come to his notice on his receiving cheques for the month from the Bank and when making his reconciliation same could be accordingly rectified.

No. ..... $

Date .....

To .....

For .....

.....

.....

.....

.....

.....

.....

Countersigned.

.....

Treasurer.

Negotiable at par at any Branch of the Bank of Montreal. No. ....

$..... Newmarket, Ont. ..... 191 .

To the Treasurer of the Town of Newmarket .....

Pay to ..... or order

the sum of ..... 100 Dollars

For .....

Pay the above order and charge to the account of .....

The Bank of Montreal, Newmarket. .....

Mayor.

Town Hall Rentals.

Little effort, apparently, has been made to keep a proper record of the amounts collected on account of the Town Hall, and but meagre information could be obtained from the records at hand as to whether the various sums paid over to the Treasurer were correct. Each individual payment for rent should be at once entered in a book specially kept for that purpose with dates and all needful particulars, the stub attached to the official receipts given by the Treasurer for such payments agreeing with the entries in his Cash Book.

Bank Account.

Of the many arduous duties in connection with the Corporations financial affairs none is of more vital importance than the proper handling and safeguarding of the Corporation funds and it is the duty of Council to see that such is strictly adhered to.

All moneys passing through the Treasurer's hands should be deposited in the Bank without delay, and no cash whatever retained at close of month. All withdrawals should be by cheque only, and I would advise that they be "marked" by the Bank before being handed to payee, by such procedure the Treasurer's Cash Book balance and that of the Bank would be identical. There could be no objection should occasion arise, to the Treasurer cashing the Corporation cheques, holding such as cash and in the ordinary course of business depositing same to Town account.

During the course of my audit I was surprised to find that funds of the Corporation had and are at present, being withdrawn by cheque signed by the Treasurer or Collector only, in the latter case under authority granted, during the Treasurer's absence in England; since his return, however, such authority still remains unrescinded, consequently the town is placed in the position by which those officials have power to withdraw funds, under their respective signatures, which, to say the least, is most objectionable and ought to cease forthwith.

I should like to impress upon Council that under no circumstances should funds be drawn out merely on the signature of the Treasurer or Collector, the mere fact that Council is not required in some cases to authorize payment does not affect the situation—all cheques should be signed by the Mayor and countersigned by the Treasurer or such other official so appointed.

If the Treasurer or Collector has authority to withdraw funds of the Corporation on his own signature, there is nothing to prevent him from misusing the town moneys between audits.

Another matter in connection with the Bank Account to which I desire to draw special attention. On examination of the cheque books, I found a number of cheques missing, evidently unused, without any reason being assigned, merely "cancelled" written across the stub. Every cheque taken from the Corporation Official Book (formula of which appears elsewhere in my report), should be accounted for, and under no circumstances should such cheques be used for any other purpose than that pertaining to Corporation business. In case of any being spoiled, or cancelled, same should be attached to stub for inspection of auditors.

Assessment and Collector's Roll.

I have examined the Collector's roll for the year under inspection, which I found in good order, the amounts shown thereon agreeing with those appearing in the Treasurer's Cash Book, the usual official certificate being found upon the roll.

The combination "Assessment and Collector's Roll," as at present in use, is in my opinion admirably well suited for the requirements of your Town, comprising, as it does, in condensed form, all the necessary information such as is contained in the two separate rolls. I feel satisfied from personal experience that it should prove itself a great labor and at the same time error saving device.

Although as above stated the roll was found in good order, still I cannot refrain from bringing to your notice an unquestionable lack of proper checking.

I would therefore strongly urge that the greatest care be exercised relative thereto, regarding this most important financial document, before being handed to the Collector, involving as it does the main source of revenue falling to the Municipality. Should any alteration whatever be required in the roll by the Court of Revision after the same has been prepared it is the duty of the Clerk to alter and initial such after which no alteration should be permitted.

Collection of Taxes.

It would appear to me that a great deal of arduous and unnecessary work as likewise responsibility is by the present mode of collecting placed upon the shoulders of the Collector and Treasurer in connection with this most important department.

This, in my opinion could, to a very considerable extent be obviated should Council by By-law, avail themselves of Sec. 108, Chap. 195, R.S.O. 1914, which reads:

"The Council of any Municipality may by by-law direct that moneys payable to the Municipality for taxes or rates and upon such other accounts as may be mentioned in the By-law, shall be by the Collector of Taxes, or by the person charged with the payment thereof, paid into such Chartered Bank as the Council may by such By-law direct, to the credit of the Treasurer of the Municipality, and in such case the person making payment shall obtain a receipt from the Bank thereof and produce the same to the Municipal Treasurer, who shall make the proper entry in the books of the Municipality."

To the ordinary taxpayer the section, as quoted, appears in a sense somewhat confusing, it being stated that "The person making payment shall obtain a receipt from the Bank and produce same to the Municipal Treasurer, who shall make the proper entries in the Books of the Municipality." Naturally, it would be inferred that such taxpayers would, after making payment, be called upon to produce receipt to the Municipal Treasurer, to enable him to make the necessary entries.

The method usually adopted is as follows: "The taxpayer presents the account at bank designated, who shall then receive payment thereof stamping same 'paid' with date and handing receipt to payee, and there his duty ends, the stubs being retained by the Bank who, at the close of each day's business, pass the sums so received to the credit of the town (in total) the stubs so retained being handed by the Bank to the proper town official who then proceeds to make the necessary entries. What could be more simple."

Should Council see fit to adopt system as outlined, the following advantages would, in my opinion, accrue:—

1. Relieve the taxpayers of a great amount of trouble and inconvenience.

2. Reduce to a minimum the handling of the town's moneys by the Collector and Treasurer, and thus obviate as at present the retention of considerable sums being held in their hands.

3. Facilitate the more prompt collection of accounts and thus save interest lost to the town through overdrafts now carried by the Banks.

4. Relieve the Collector and Treasurer of a great amount of unnecessary work and thus enable the officials to devote more of their time and attention to the general work in connection with their respective duties.

By the inauguration of such a system all that would be necessary would be to have such tax bill (form of which could be furnished if desired) stamped, or same could be embodied thereon, formula of which I submit.

"This account can be paid through Bank of Montreal or Bank of Toronto up to and including.....day of ....., after which date no discount will be allowed."

It must, however, be distinctly understood that after time limit such accounts would not be accepted by the Banks, they falling under arrears and therefore subject to the usual percentages.

Electric Light and Water Works.

My work in connection with the investigation of these important departments occupied a considerable portion of my time, as also entailing as it did a great amount of arduous labor.

The registers and other books at present in use are of rather an antiquated character and I fail to see how anyone can keep a proper record or the corporation be cognizant of the exact position of affairs consequent upon the arrangement of those books, as likewise determine whether the cash paid is the proper or full amount of Customers' indebtedness. In this connection I may say each individual account appearing in the respective registers was carefully checked and the total amount paid and credited compared with that handed to the Treasurer and entered in his Cash Book.

Taking statement of Electric Light as set forth in my report it will be seen that the amount collected including prior arrears totalled $8,071.99, whereas taking customers' payments appearing in register these amount to $7,976.77, by which it would seem that the Collector has overpaid the Treasurer $95.22, this the Collector explains was moneys received by him but which he had omitted to credit through his register; however, he has promised to go over his accounts and have same adjusted.

Waterworks statement shows—collected and credited in register, $2,864.24; cash book shows $2,843.33, difference, $20.91; this has been charged against the Treasurer and carried forward in cash receipts of 1914.

The meter ledger was carefully checked and found in fairly good order; report shows:

Total meters installed, 1912-13		$3,241 04
Collected per cash book	$2,764 59	
Due and unpaid	462 05	3,226 64
Difference		$14 40

There is ample room for improvements in connection with these Departments, not only in the system of book-keeping, but also that of collecting, the amount appearing under "arrears" being out of all proportion to the total collectable. If a more vigorous effort were made for the prompt collection of these rates it would be the means of saving the corporation a considerable sum in the way of interest on moneys now borrowed from the Banks.

The records as appearing in the Electric Light Register are rather incomplete; in a number of instances there was nothing to indicate reading of meter, amount consumed and other important details were lacking which would not admit of a satisfactory check.

I would strongly recommend that a new form of register be introduced setting forth customer's name and address (heading), then would follow in columns, date, reading, consumed, rate, gross amount, total amount paid, total amount charged, etc.

I would also recommend that a new form be installed in Water Works Department.

I am at present preparing a new form of Register which I shall be pleased to submit for Council's approval should they so desire which without doubt would add greatly to the efficiency of these most important departments.

As above stated "arrears appear out of all proportion to the total collectable."

As suggested in another portion of my report, that the payment of Taxes be made through the Banks, should such be adopted and advantages accruing therefrom realized, same could later be extended to the collection of Light and Water rate, which, I have no doubt, would ensure greater promptitude in the payment of such. The more fully the Municipality takes advantage of the Bank's assistance the more will it benefit in such matters as the collection of revenue.

Public Schools.

I have audited the Accounts, Books, and Vouchers of the Treasurer of the Public Schools (Mr. K. N. Robertson), and statement of the receipts and disbursements is appended to this report, and also a detailed statement of the "New Building Fund Account," giving full particulars as to the disposal of the monies raised for that purpose which, doubtless, will prove of interest to the ratepayers.

The Treasurer's books are carefully kept, all monies received from whatever source being properly accounted for, the cash balance $1,419.06 as shown in the bank pass-book, being in accordance with the amount brought down in the Treasurer's Cash Book. The minutes are clearly inscribed and properly signed.

I found, however, few instances of any written agreements between Trustees and Teachers, although the Act distinctly states "that every agreement between a Board and teacher shall be in writing, signed by the parties thereto, and sealed with the seal of the Board." All cheques should be countersigned by some officer appointed by the Board, to prevent personal use of funds, and not simply by the Treasurer as at present. The schools and contents are amply covered by Insurance, aggregating $27,000. The Treasurer is bonded by the London Guarantee and Accident Company for $2,000.

High School.

I have also audited the accounts of the Treasurer of the High School (Mr. T. I. Robertson), and statement of receipts and disbursements is annexed to this report.

His accounts I found in good order and systematically kept. The Bank Account, showing a credit balance of $1,280.08, which was duly verified with the reconciliation of his Cash Book and the bank account. There is no guarantee bond. This should be arranged at once. Nor is there any agreements in writing between Trustees and Teachers. This also should be attended to. The policies issued covering the School and contents amounting to $18,000 appear in order. The Minutes are well kept and regularly signed by Chairman and Secretary. Every cheque should be countersigned by authorized official, and not by Treasurer alone, as at present.

Minutes.

Although fairly well recorded, are not indexed and in several instances unsigned accounts payable were entered in detail and payments authorized by the usual resolution. Many of the proceedings, however, seem to have been hurriedly inscribed and lack full information. Minutes of all meetings should be indexed so that ready reference can be made when necessary at any time for the future guidance of Council. Minutes not signed, see pages 75, 88, 96, 132, 164 and 183.

By-laws.

The By-laws of the Municipality have been regularly recorded in the By-law book and indexed up to the year 1911—since then no proper record outside of a loose system of filing has been in use. All remaining by-laws should be immediately recorded and indexed, also signed by those authorized.

Estimates.

Should be placed before Council at the earliest possible date in each year so that the rate to be levied may be struck to meet such expenditure as may be required by Council. A complete record of the estimates and appropriations pertaining thereto should appear in the Minutes with marginal notes necessary for future reference and information required for the striking of the several rates, and at the same time enabling Council to make comparisons with the actual expenditure and the future ones, available at any time when required.

Debentures Register.

The various debentures as authorized by by-law were duly recorded in Register showing amount of each debenture issued, term, yearly charge, principal and interest, but further important particulars were omitted. I would suggest for the future that the following details be inserted:

By-law No.	Principal ..... $ .....
Date 19	Annual Instalment ..... $ .....
Term ..... years	Due Date ..... 19 .....
Interest ..... %	Where payable .....
To whom sold	Amount realized .....

By following this course your Register would thus contain a most complete record of all debentures issued.

Public School Debentures, $28,000.00.

On several occasions during my investigation the question was brought before me as to who should pay the discount (or suffer the loss) on sale of Public School Debenture, amounting to $932.89.

In reply I might say that I am of opinion that the School Board should by all means receive the full amount of their requisition (and that the town is undoubtedly responsible), but whether the shortage arising from such sale should have been made a charge against the Town's "Current Account" is a matter in which I am inclined to differ.

The most equitable adjustment, and one which I have frequently advocated, would have been a further issuance of debentures, representing or equal to amount of such shortage, including costs, covering a similar term of years, as the original issue. It appears to me that this would have been only fair and reasonable, that the future generation who will later reap the benefit should have contributed their share to the full extent.

Public Library.

The vouchers for the year under review were carefully gone over and found in order.

The cash book appears to have been regularly audited, and properly balanced. I submit statement showing receipts and expenditures for the year ending 31st December, 1913, the balance on hand, $47.35, being correct.

One objectionable feature, however, is the issuing of salary cheques by the Treasurer, less certain sums collected by the officials, for tickets and catalogues, the amounts so collected being retained by them, the cheque or cheques so issued, being later credited for the full amount of salary, and the balance so retained debited. Although it does not reflect in any way as to the correctness of the balance, still the method is wrong and misleading, the cheques not vouching for the amounts shown in the Treasurer's cash book. All monies collected should be at once paid over to the Treasurer, and the necessary entries made and the face amount only of all cheques issued dealt with in the usual manner. A new Cash Book is badly needed, the one at present in use being a quaint specimen dating back to the year 1854. A very complete and simple system was brought to my notice lately in the form of a combined Cash Book and Ledger, and seemingly well suited to the use of Libraries. I shall be very pleased should the Board so desire, to submit a form for the Treasurer's guidance and which, I feel satisfied, will be of great assistance to him in the proper keeping of his books.

Town Properties.

No proper record or register of such is at present in use. I would suggest that register be obtained and that a full description of all lands and buildings, date of construction, or acquirement, size and location, the original and subsequent cost, and any further facts and information that may be useful to future Councils (the value of such recurring assets of the town). An official re-valuation and description of the properties would also be of great benefit as a verification of any surplus that may appear in the balance sheet.

As debentures mature and are retired the various Town properties such as Schools, Water and Electric Plants are becoming more valuable as against debenture debt, not to mention appreciation in land values.

Licenses.

I found the records of this Department by no means perfect, no proper system of registering licenses being kept. To ensure a permanent record for the future, a license register should be installed, clearly and amply setting forth licensees' name, address, occupation, date of payments and year so covered.

It is desirable that the Clerk and Treasurer shall issue all licenses upon receipt of payment of the required sum, and the Treasurer shall enter same in his register, with a reference to Cash Book Entry.

Police Accounts.

No proper record of the Police Accounts could be found. I, however, obtained from the Police Magistrate a statement of the fines paid during the year, amounting to $225.00, which agreed with the receipts as appearing in the Treasurer's Cash Book.

Town Vault.

No safe accommodaiton exists for the protection of the books and documents of the town, and I must impress upon the Council the necessity of having this Security afforded, without delay. The Treasurer's office would easily admit of a safe large enough to afford the necessary protection of all books and other valuable Securities, such as cash, by-laws, deeds, contracts, insurance policies, bonds, leases and other records entitled to a place of safety, other than the present system of filing in open Cabinet.

Connaught Gardens.

Although it may not come within the Province of my investigation relative to this matter, I have been requested on several occasions during my audit, to explain in this report to a certain extent, the nature and present position of the town.

This property was acquired some time ago by Mr. Robert E. Kemerer, the present registered owner, for the sum of, I understand, $8,000, the present revised assessed value being $18,350. The property is subdivided, and comprising in all one hundred and fifty lots. Recently a request was made to Council in the form of a petition, signed by those interested, praying to have certain sidewalks constructed as a local improvement, and for assessing the cost upon the lands to be benefited, upon a frontage or other suitable basis, and also that a by-law be passed by the Corporation authorizing the issue of Debentures for the purpose of raising the necessary funds required for such work, said debentures to be spread over a term of twenty equal annual instalments, covering both principal and interest, the payments whereof to be secured by special rate levied upon the lands as above mentioned. Accordingly an agreement was entered into between the town and the said Robert E. Kemerer as Contractor, to undertake the work at a cost hereinafter mentioned, the work to be subject to the inspection of an Inspector to govern and direct said work, and in fact everything in connection with the works to be subject to his direction, and all expenditures in respect thereof, to be paid by the Contractor, the Corporation not to make any payments to the Contractor until the work was completed, on or before the 1st November,

1912. Furthermore the Contractor agreed to accept at par value in settlement for such work and in lieu of cash, the debentures of the town bearing 5 per cent. interest and payable in twenty years in equal annual instalments to cover both principal and interest.

The owner further agrees (by special Act and assented to 6th May, 1913) that the entire cost of the work including all crossings, street intersections and reductions on corner and irregular lots, shall be assessable upon the frontage basis, upon the lots numbering One Hundred and Fifty inclusive, as shown on registered plan Number 114-17 and that the Corporation may levy an Annual Special Assessment upon such lots for the purpose of paying off the said debentures issued by the Corporation as they respectively mature. Re By-law No. 378 authorizing the issue of same, to cover entire cost of the work, viz., $7,660. And further that they will pay such special annual tax as may be levied by the Corporation for that purpose.

The present position of the Town is therefore: The Town as a whole is liable for the debentures ($7,660) payable in 20 equal annual instalments of $614.66 against which the owner (R. E. Kemerer) is responsible to the Town for frontage and other tax on the entire lots so benefited by such improvements amounting in 1913 to $1,206.69. Although as above shown the Town is liable for the aforesaid annual payment of $614.66, still it must be borne in mind that the Corporation is being reimbursed yearly to the extent of $1,206.69 so that not only do the Town hold ample security, but are profiting in the annual sum of $592.03.

Arrears.

The arrears as appearing prior to 1913 total $1,062.63, of this amount $738.81 appears under "Doubtful or uncollectable," $323.82 is carried into "Current Assets." Of the first mentioned amount ($738.81) I understand, however, a considerable proportion will eventually be collected.

In the past it has been the custom to carry such arrears from roll to roll with statutory percentages added which is followed by a number of municipalities, however, on my request to the Collector for a detailed statement same could not be conveniently obtained without reference to the entire roll which occupied considerable time and labor, nor was a proper record in the case of each individual defaulter obtainable giving reason why same could not be collected, etc.

I would, therefore, recommend that in future all such arrears be taken into a Register as an asset, giving full particulars of property against which there is arrears, name of defaulter, percentages added and such further information as may appear necessary, each account could then be dealt with according to the transactions which might take place thereafter. After final return of roll to Treasurer and entries made in Register, it would relieve the Collector of any further action.

I have obtained and placed in the Treasurer's hands "Arrears of Taxes Register" and I feel satisfied when same is written up will prove most beneficial and act as a ready reference at all times, showing at a glance not only the exact position of the Town account of tax arrears, but all information pertaining to each individual defaulter.

Insurance on Town Properties.

These policies I examined carefully, covering the entire property of the town, amounting in all to $73,000.00 which appears ample on the present valuation. I would suggest, however, that a revaluation of the buildings and contents be made, large sums having been expended within the last few years on Schools; and contents of several other town buildings being materially added to, not saying anything of improvements.

Should such re-valuation show the amount now carried inadequate, and warrant a further increase necessary, such no doubt, could be placed.

Warrants.

I found these carefully drawn and with few exceptions properly endorsed, and when cheques issued in payment, the proper endorsements were found upon the cheques. It might be well, however, when issuing warrants where a by-law governs same, to mention the number. This will prove most beneficial in diminishing errors in charging wrong accounts, and at the same time be of great assistance to the Treasurer in making his entries.

Sanitary Improvements.

There is undoubtedly room for improvement upon the manner in which the town's sanitary arrangements are conducted, and I regret that I am unable to compliment the Council on their present system of sewerage, however, I am pleased to learn that the new Council are seriously considering the installation of a system in accordance with the needs of the town, and before the expiration of another year, great strides will be made in this direction. Of course it must be borne in mind, that a proposition such as this, would involve large sums of money, to disburse the heavy expenditures, which will naturally fall upon the heads of the ratepayers, however, I feel satisfied that the new Council have the town's interests at heart, and would do nothing rashly that would perhaps be the means of placing your progressive town in financial difficulties. The public is rapidly realizing that sanitation has a very wide meaning, and as congestion increases the need of sanitary supervision becomes more necessary if health is to be maintained.

Bonds.

Mr. John E. Hughes who has held the important position as Clerk and Treasurer continuously since 1904, is bonded by the London Guarantee & Accident Company for $6,000, the security being in the hands of the Mayor. The Collector (Mr. P. J. Anderson) who has likewise held his official position (with the exception of a short intermission) since 1895, is not bonded. I have only to refer Councils to C. 23, S. 195 Assessment Act, which reads "Every Treasurer and Collector before entering on the duties of his office shall enter into a bond to the Corporation for the faithful performance of his duties." It is therefore necessary that a bond be obtained without delay, in conformity with the Act.

Remission of Taxes.

It is apparently a most common practice for Municipal Authorities to exceed their powers in the remission of taxes, and it cannot be too strongly impressed upon members of Council, that such powers are strictly defined and limited by the Revised Statutes of Ontario.

Suggestions.

1. That all Corporation Cheques be marked (before being handed to payee) and also countersigned.

2. That all School Cheques be countersigned.

3. Agreements between School Trustees and Teachers be in writing Ch. 85, Sec. 1 School Act.

4. A proper record of all fines be kept, also that of License and Town Rentals.

5. That an official form of numbered receipts with stub shall be adopted, which the Treasurer shall use for all moneys received.

6. All cash in Treasurer's hands should be counted by Auditor at close of financial year, and specification of same prepared for verification of balance as appearing in the Cash Book.

7. Guarantee bond for Collector should be procured also Treasurer of High School.

8. The New Municipal Cash Book should be put into use as soon as possible.

9. A fireproof safe should be procured, so that the insecurity from fire at present be remedied.

10. That all taxes be paid into the Bank as recommended in this report.

11. No change should be permitted in roll after being placed in collector's hands without resolution of Council.

12. All by-laws should be engrossed and indexed in by-law book.

13. That the Collector's roll be prepared by first of October at the latest, and carefully checked by a responsible official.

14. All remissions and exemptions of taxes by Council and allowed on Collector's Roll should appear in Minutes.

15. The arrears of taxes, register installed must be kept written up.

16. Bank Account to be kept in cash book in columns assigned for such purpose.

17. That quarterly audit be inaugurated instead of yearly as at present.

18. Combined warrant and cheque should be adopted as recommended in this report to avoid multiplication of vouchers.

19. Cash Book should be balanced each month and bank balance and cash in hand carried forward to the following month. A reconciliation statement should also be made with the cash book and the bank account.

20. All cash received should be promptly entered in Cash Book under proper date and all payments similarly treated.

21. That date of delivery of roll to collector be not later than first of October.

22. That Collector return roll before 14th December, with statement of uncollected taxes, settlement with Treasurer should also be recorded.

23. The more prompt Collection of taxes be encouraged.

24. Auditors should make statutory declaration concerning their duties.

Conclusion.

Apparently there is a reasonable basis for some of the allegations made by a number of the ratepayers, as enumerated in their petition. So far as the practices complained of were undoubtedly founded on facts, as to most of them, however, there is this to say, namely, that palpably there was no intention to deceive. Still the methods in use for recording the Corporation business were of a very imperfect nature, and in a certain sense misleading. As previously stated in this report, regarding the point raised by the petitioners, that at the nomination meeting held in December, 1912, the ratepayers were led to believe that the town had a substantial balance to its credit. This was no doubt the case; but the question arises, how was this obtained. Simply by the diverting of the School Debentures money to the credit of the Town's "General Account," which at that time showed a *considerable overdraft*. This mode of covering an overdraft may be considered by some as good financing, saving as it did a certain amount of bank interest, however, the fact must not be overlooked, that the (substantial credit balance) was only of a temporary nature, and of short duration, the sum thus held being practically in the form of a demand loan to "General Account," repayable at any time on requisition of School Trustees.

Towards the latter part of 1912, the "General Account" was heavily overdrawn, however, this overdraft was more than covered by the depositing of the moneys referred to early in November of that year, which at close of year showed a credit in banks of $3,797.30, but at that time the town was still indebted to the School Board to the extent of $12,000.00. This amount, however, was paid over to the Trustees during the year 1913, consequently the Town's Account at the close of the year mentioned has practically reverted to the same position in which it stood previous to the date when proceeds of the School debentures were deposited. Regarding the argument advanced that the "Town Account" benefited to the extent of a few dollars in the way of interest, still for that matter I think it would have been well to have carried the accounts *separately* as before related, showing *each* in its *true light*, and thus avoiding the suspicions and misunderstandings that have arisen in the minds of the ratepayers. All other matters referred to in this report I feel have been fully dealt with, and require no further comment.

Nothing herein contained is intended to cast the slightest reflection on the entire integrity of the officials, whom I found to be gentlemen beyond reproach, but it is the system that I blame for the manner in which the affairs of the Corporation have been conducted, and the criticisms and suggestions as made are merely with a view to impress upon Council and Officers their duties and responsibilities which if carried out would be the means of introducing proper methods and ideas of municipal accounting.

This may possibly entail more clerical work upon the officials: however, I feel satisfied that such would be more than counterbalanced by the adoption as suggested, that *taxes* and *rates* be collected through your banks, thus relieving the Treasurer and Collector of a great amount of arduous work and responsibility, and thus enabling them to devote more care and attention to the proper methods of bookkeeping instead of the present loose system now in operation.

The time occupied in the carrying through of this investigation has been somewhat extended, but this was unavoidable, owing to the fact that the Cash Book, Water and Electric Light ledgers, were incomplete which considerably

hampered me in the production of the financial statement, causing thereby time and expense, which would otherwise have been avoided. However, I cannot altogether lay blame upon the officials for such, the audit being brought on almost immediately after the close of year.

My thanks are especially due to the Mayor, Members of Council, and officials for their valuable assistance, which was at all times willingly given during the continuance of the audit, and I particularly desire to extend my recognition of the cheerfulness with which the (Clerk and Treasurer) and Collector, who were always prompt to respond whenever called upon, with production of documents and explanations necessary, in connection with my work.

The Officials' remuneration, especially that of the (Clerk and Treasurer) appears inadequate for the amount of work performed; with the growth of your town, the acquiring of public utilities, involving as it does a natural increase in public business, consequently the work in connection with these several duties becomes more exacting. Any reasonable increase would be little felt by the town, and at the same time imbue in the minds of the ratepayers more confidence by the increased accuracy of the accounts.

I trust the results of this investigation may not only prove of value to the present Council, but also tend as a guidance for the officials in the future.

Should Council so desire I shall be pleased to furnish further explanations, or to advise with them in reference to any of the matters or suggestions contained in this report.

All of which is respectfully submitted.

A. P. Scott,

Official Auditor.

Toronto, March 31st, 1914.

Cost of this Audit, $653.35.

DETAILED STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE TOWN OF NEWMARKET, FOR THE YEAR ENDING DECEMBER 31st, 1913.

RECEIPTS.

Tax Account.

Resident Taxes	$37,722 15	
Arrears of Taxes	3,646 61	
Dog Taxes, per Statement	145 00	
		$41,513 76

Dog Taxes.

Godson, Jos.	$2 00	Bennett, F.	$2 00
Rogers, N. L.	4 00	Boyd, E. A.	2 00
Milligan, W. T.	2 00	Hulse, H.	2 00
Stone, H.	2 00	Keith, W.	2 00
Little, H.	2 00	Saire, V.	2 00
Wigmore	2 00	Choppin, H. E.	2 00
Gardner, H. F.	2 00	Broughton, J. R. V.	2 00
Archer, J.	2 00	Moett, A.	2 00
Cladge, H.	2 00	Robinson, J. H.	2 00
Hollingshead, Miss	2 00	Osborne, C.	2 00
Coach Dog	2 00	McGhee, A.	2 00
Willson, H.	5 00	Brunton, W. A.	2 00
Widdifield, W.	2 00	Dolan, W.	2 00
Burke, Jas.	2 00	McKewan, S.	2 00
Tucker, G.	2 00	Schmidt, R. F.	2 00
Dougherty, Mrs.	2 00	Morning, E.	2 00
Armitage, E.	2 00	Greenwood	2 00
Mathewson, H.	2 00	Bolton, T.	2 00
Vernon, S. I.	2 00	Bolton, T.	2 00
West, W.	2 00	Gunn, Ed.	1 00
Trivett, Ross	2 00	Hughes, B.	2 00
Souls, G.	2 00	Simpson, C. T.	2 00
Ross, C. G.	2 00	Blizzard, T.	5 00
West, B.	2 00	Knowles, J.	2 00
Wesley, Dr.	2 00	Thompson, G. A.	2 00
Harford, D.	2 00	Perrin, W. S.	2 00
Widdifield, A. E.	2 00	Willson, R. A.	2 00
Winger, W. H.	2 00	Lawson, W.	2 00
Cordiner, W.	2 00	Gordon, Mrs. L.	2 00
McConigle, Rev. Mr.	2 00	Martin, Mrs. Allan	2 00
Gadsby, T.	2 00	Brice, W.	2 00
Gibney, C.	2 00	Godson, Jos.	2 00
Davis, E. J.	2 00	Blair, E.	2 00
Davis, E. J.	2 00		
Willoughby, W.	2 00		
Rusto, S.	2 00		
			$145 00

Licenses.

Brown, C., bowling alley	$10 00	Moett, A., carter	$2 50
O'Rourke, Jas., selling	1 00	Howard, A., carter	4 00
Pipher, Jos., bowling and billiard	105 00	Boyd, A. E., carter	4 00
Can. Amusement Co., 1912	25 00	Cordiner, W., carter	4 00
Johnson, Mr.	10 00	Galbraith, selling	1 00
Men selling, Market	2 00	Evans, C., plumber	1 00
Moore Bros., plumbers	2 00	Lyons, J., carter	4 00
Howe's Circus	25 00	Assignee R. Nivett Estate	16 27
Somerville, livery	10 00	Assignee R. Nivett Estate, arrears	14 35
Howard, livery	10 00	Can. Amusement Co	25 00
Boyd, livery	10 00	Adams, E. H., billiards	45 00
Hamilton, carter	4 00	Pipher, Jos., billiards and bowling	105 00
Church, carter	2 50	Brown, C., billiards	65 00
Marshall, J., carter	2 50	Hughes, B., carter	2 00
Bishop, A., carter	2 50	Sanderson, R., carter	2 50
Murphy, J., carter	5 00	Cole, E. B.	2 50
Linstead, J.	4 00	Bain Bros., livery	10 00
Bowerman, J., carter	4 00		
Small, G., carter	2 50		
Manning, B., carter	2 50		
			$547 62

Rents.

Brunton, R. R., hall	$9 00	Morton, C. P., market stall	$10 00
Walker, Mr., hall	9 00	Stone, O., market stall	5 00
Hockey Club, hall, 3 days	36 00	Stone, O., market stall	5 00
I. O. O. F., hall	9 00	Graham, J. B., town hall	1 00
Morton, C. P., market	5 00	Traviss, Mrs. S., hall, 3 days	27 00
Young Men's S. S., hall	12 00	Graham, J. B., town hall	4 00
Berean Class, hall, 3 days	24 00	Davis, W. P., hall	10 00
Epworth League, hall	5 00	Graham, hall	5 00
Morton, C. P., market stall	15 00	Stickwood, market stall	60 00
Can. League, hall	12 00		$310 00
Robertson, K. N., office rent	45 00		
St. John's Church	5 00		

Miscellaneous.

Cash in Treasurer's hands, Jan. 1st, 1913	$226 73	
Wesley, J. H., tap for meter	75	
McDonald, J. J., shut-off	75	
Sale of scrap iron	10 00	
Perkins, road grader	2 00	
Moyes, W., meter part	1 00	
Trivett, G., telephone	95	
St. John's Church, installing	2 55	
Forester, G., pipe and fitting	29 20	
Presbyterian Church, gravel	8 00	
Janes, W. N., W. W. & E. L.	20 89	
E. Gwillimbury, Tp. Town Line	18 27	
Harvey, J., for coal	91 95	
Ontario Government, railway tax	239 68	
		$652 72

Water Meters.

Water Meters and installing $1,597 15

LEDGER BALANCE AS AT DEC. 31ST, 1913.

Meters installed and charged per Ledger, 1912-13	$3,241 04	
Cash collected per Cash Book, 1912		$1,167 44
Cash collected per Cash Book, 1913		1,597 15
Balance due and unpaid per Ledger		462 05
Difference		14 40
	$3,241 04	$3,241 04

Fines.

Brunton, T. H.—Roberts	$25 00	Brunton, T. H.—Schelberg	$10 00
Brunton, T. H.	20 00	Brunton, T. H.—Roberts	40 00
Brunton, T. H.—Hodges	20 00	Brunton, T. H.—Allen	20 00
Brunton, T. H.—Longlad	20 00	Brunton, T. H.—Thompson	20 00
Brunton, T. H.—Whimster & Co.	30 00		$225 00
Brunton, T. H.—Goodwin	20 00		

School Grants.

Government Grant $253 00

Electric Light.

Name.	Supplies.	Rent.	Current.	Total Paid.	Out-standing.
Bendio, Salvadore	....	$1 80	$35 50	$37 30	....
Bank of Montreal	$0 60	1 80	48 17	50 57	....
Patterson, W. J	....	2 40	66 96	69 36	....
Widdifield, J. E	....	3 45	54 80	49 15	$9 10
Watson, T. C	....	1 80	43 84	45 64	....
Rose, R. C	....	1 80	40 00	41 80	....
Cook, G. A	10	30	19 80	20 20	....

ELECTRIC LIGHT.—*Continued.*

Name.	Supplies.	Rent.	Current.	Total Paid.	Out-standing.
Starr, W. N.	....	....	$9 56	$9 56	....
Bell Tel. Co.	....	$1 80	46 50	48 30	....
Lundy, W. C.	....	3 75	58 99	62 74	....
Sutherland, Jas.	....	3 00	53 47	56 17	....
Hunter, B. W.	....	....	93 05	93 05	....
Roche, Danford & Co.	....	6 75	546 57	359 14	$194 18
Allan, J. A. W.	....	3 30	109 02	112 32	....
Brunton, W. A.	....	2 70	87 75	90 45	....
Haines Bros.	....	1 50	11 43	12 93	....
Lyons, Wm.	....	2 70	34 09	36 79	....
Cody, W.	....	2 85	31 48	34 33	....
Bennett, F.	$1 93	2 40	32 38	28 57	8 14
Broughton, J. R. Y.	....	....	68 13	67 13	....
Blizzard, T.	....	1 05	47 44	48 49	....
McKay, J. D.	....	1 80	14 80	16 60	....
Osborne, R., & Sons	....	3 60	30 84	34 44	....
Smith, R. A.	....	....	15 47	15 47	....
Hinas, Chas.	....	1 95	39 47	41 12	30
Widdifield, A. E.	....	1 35	12 30	13 65	....
Willson, I. M.	....	1 05	8 67	6 62	3 10
Simpson, C. T.	4 60	4 95	112 82	122 37	....
Newmarket Hotel Co.	....	50	134 53	135 03	....
Marshall, H. B.	....	1 80	12 91	14 71	....
Amusement Co., H. B.	....	....	369 41	369 41	....
Tait, W. J.	....	3 45	33 56	29 86	7 15
Doyle, John	....	1 65	20 34	21 99	....
Trivett, Roy	....	1 05	29 18	30 23	....
Hill, Stallard & Co.	....	2 10	14 92	17 02	....
Atkinson, Lem.	....	0 90	15 10	16 00	....
Willis, C. F.	....	3 00	8 87	11 87	....
Pipher, Jos.	....	1 80	85 76	87 56	....
Wiley, W.	....	1 65	41 05	42 70	....
Bank of Toronto	....	2 25	37 04	39 29	....
McCauley, Charles	....	2 70	20 81	23 51	....
Y. M. S. L. Society	....	2 40	42 25	44 65	....
Norris, George	....	2 40	19 20	21 30	....
Brown, Chester	....	2 70	12 04	14 74	....
Nesbitt, J. E.	....	5 40	44 38	44 33	5 45
Boyd, E. A.	....	....	60 98	48 94	12 04
Duncan, F. J.	....	1 20	20 40	21 60	....
Shelberg, W. M.	....	1 80	13 22	12 92	2 10
Binns, G. A.	....	3 00	80 13	65 67	17 46
Wesley, Dr. J. H.	....	4 30	100 23	100 93	3 60
Whimster, Jas., & Co.	....	1 65	75 14	76 79	....
Moore, H. F.	....	3 45	28 55	32 00	....
Wright, Wm.	....	0 75	11 89	11 59	1 05
Simpson, Mrs. C. H.	....	1 65	13 60	15 25	....
West, A. E.	....	1 95	30 77	32 72	....
Cheadle, E. A.	0 20	2 10	11 70	10 84	3 16
Get, Wong	....	2 25	51 34	53 59	....
Adams, Ed.	....	1 65	27 85	29 50	....
Evans, A. W.	1 50	5 10	166 97	125 14	38 43
Knowles, G. H.	....	1 50	40 60	42 10	....
Osborne, J. S.	0 60	1 65	20 36	22 61	....
Elvidge, J. H.	....	1 35	11 73	13 08	....
Milne, P. F.	....	....	13 03	13 03	....
Denne, Chas.	....	....	29 03	29 03	....
Davis Leather Co.	....	2 10	15 58	17 68	....
Prosser, F. H.	....	3 45	21 13	20 06	4 52
Thompson, C. A.	....	3 60	24 93	28 53	....
Boyd, G. H.	....	0 15	0 45	0 60	....
Office Specialty Co.	....	6 65	133 64	105 09	35 20
Abbott, Jas.	....	3 45	36 59	40 04	....
Steckley, J. C.	....	1 80	6 08	5 38	2 50
Andrews, M. L.	....	1 80	11 46	7 06	6 20
Ayers, Geo.	....	1 50	7 90	9 40	....
Barry, H. C.	....	0 90	6 60	7 50	....

ELECTRIC LIGHT.—*Continued.*

Name.	Supplies.	Rent.	Current.	Total Paid.	Out-standing.
Barker, Robt.	....	$2 25	$21 84	$22 50	$1 59
Bastedo, Mrs. H.	....	1 80	10 37	12 17	....
Bingham, Mrs. Jas.	....	1 80	10 69	8 59	3 90
Niles, Thos.	....	1 80	5 20	3 11	3 89
Bogert, Mrs. E.	....	1 35	2 51	3 86	....
Boswell, M.	....	3 25	17 59	16 61	4 23
Boyd, Dr. Samuel	....	1 80	14 19	15 99	....
Brimson, R. H.	....	2 25	45 02	31 60	15 67
Brimson, Otto	....	3 15	9 25	10 05	2 35
Brimson, J. H.	....	1 65	8 18	9 83	....
Brooks, E. H.	....	2 70	28 85	31 55	....
Burke, B. G.	....	1 35	5 60	7 95	....
Eves, W. H.	....	1 80	27 96	29 76	....
Era Office	....	....	7 38	7 38	....
Davison, Mrs. B. J.	....	....	7 77	7 77	....
Millard, D.	....	1 80	10 56	12 36	....
Readman, D. W.	....	30	1 31	....	1 61
Smith, B. R.	....	2 40	13 58	15 98	....
Church, Christian	....	....	45 50	27 27	18 23
Kelly, M. K.	....	....	7 00	7 00	....
Fox, Chris.	....	75	2 40	1 00	2 15
Playter, Mrs. E.	....	1 50	11 28	12 78	....
Webb, Dr. A.	....	1 50	30 50	32 00	....
Scott, Dr. Stuart	....	1 80	17 50	19 30	....
Davis, Andrew	....	1 35	78 44	57 91	21 88
Rowland, Mrs. M.	....	1 35	5 08	6 43	....
Gardner, H. F.	....	3 60	12 36	12 26	3 70
Mulroy, B.	....	1 80	14 17	15 97	....
Oliver, Mrs. W. C.	....	90	7 46	8 36	....
Hill, E. J.	....	1 80	15 31	17 11	....
Keith, Wm.	....	1 80	9 22	11 02	....
Cane, H. S.	....	3 60	65 53	69 13	....
Ross, C. G.	....	1 80	35 60	37 40	....
Irwin, B. F.	....	90	4 08	4 98	....
Robertson, K. N.	....	2 20	20 43	22 33	....
Henry, Jas.	....	45	1 30	1 75	....
Doyle, Jacob	....	....	7 62	7 62	....
Curry, John	....	....	8 07	8 07	....
Davey, John	....	1 35	4 82	6 17	....
Brown, B. G.	....	1 35	5 33	6 68	....
Wilson, Charles	....	1 80	8 64	10 44	....
Smith, E.	....	57	2 33	2 90	....
Dillane, Ed.	....	2 70	21 50	15 30	8 90
Howlett, R.	....	1 80	7 23	9 03	....
McCallum, W. D.	....	1 20	7 00	8 20	....
Lundy, C. E.	....	3 00	17 51	11 47	9 04
Wilkinson, H. N.	....	3 00	16 91	16 64	3 27
Roadhouse, N. J.	....	1 35	7 35	8 70	....
Webb, Rev. J.	....	1 35	8 01	2 73	6 63
Meek, R. H.	....	1 50	11 42	12 92	....
Collins, W. N.	....	2 55	11 65	14 20	....
Hughson, S.	....	1 35	10 12	11 47	....
Cowieson, John	....	1 80	15 37	17 47	....
Thomas, Rev. H. F.	....	1 80	19 64	21 44	....
Hutt, Dr. W. G.	....	....	42 92	30 32	12 60
Howard, Allan	....	4 95	51 85	56 80	....
Winans, S.	....	1 50	8 51	10 01	....
McTavish, Jas.	....	1 35	17 74	19 09	....
Collins, J. H.	....	90	4 65	5 55	....
Muir, Geo.	....	1 50	12 27	13 77	....
Church, R. C.	....	....	24 82	24 82	....
Church, Methodist	....	3 05	70 41	51 61	21 85
Church, Friends	....	....	25 21	16 01	9 20
Stephens, Jas.	....	2 10	13 57	15 67	....
Davis, E. J.	....	1 90	44 97	46 77	....
I.O.O.F.	....	3 60	36 17	39 77	....

ELECTRIC LIGHT.—*Continued.*

Name.	Supplies.	Rent.	Current.	Total Paid.	Outstanding.
Choppin, H. E.	....	$4 20	$46 09	$40 84	$9 45
Hall, Temperance	....	90	3 22	4 12	....
Hall, Rev. W. J.	....	2 70	29 15	10 27	21 58
Sykes, Miss	.....	....	7 00	7 00	....
Whyle, Mrs.	....	2 55	18 73	21 28	....
Church, English	....	3 00	62 38	45 00	20 38
Grand Trunk Railway	....	2 25	66 46	46 26	22 45
Somerville, Thos.	$0 40	4 05	21 71	26 16	....
Curling Rink	....	2 00	38 00	25 00	15 00
Day, Mrs. (Locke)	....	1 50	46 65	48 15	....
Case, Henry	....	1 80	16 38	18 18	....
Pipher, Louis	....	3 30	13 39	9 30	7 39
Durnford, Mrs.	....	1 95	29 27	....	31 22
Pipher, Wellie	....	45	12	....	57
Haight, Miss	....	45	1 61	2 06	....
Hall, A.O.U.W.	....	2 25	12 59	13 15	1 69
Cane, C. E.	....	1 80	122 97	108 23	16 54
Fergus, W. R.	....	1 80	12 10	5 00	8 90
Soules, Geo.	....	2 25	11 95	10 07	4 13
Davis, Jos.	....	....	9 86	9 86	....
Patterson, W. J.	....	1 80	17 28	19 08	....
Mortimer, C. H.	....	1 80	13 58	8 44	6 94
Milligan, T. W.	....	1 80	9 86	11 66	....
Rose, I. S.	....	3 60	32 70	36 30	....
Millard, J. S.	....	1 80	9 03	10 83	....
Moulds, Wm.	....	1 95	15 09	9 42	7 62
Kennedy, John	....	1 80	18 64	11 66	8 60
Davis, A.	....	3 30	77 55	57 65	23 20
Wesley, Jos.	....	....	8 40	8 10	....
Lehman, L.	....	2 70	26 96	29 66	....
Doyle, Thos.	....	....	11 44	11 44	....
Cane, Wm., & Sons	....	3 60	26 80	30 40	....
Lodge, Masonic	....	2 10	11 33	13 43	....
Robertson, T. J.	20	4 50	51 63	....	56 33
Schmidt, R. F.	....	2 25	47 22	38 65	10 82
Hollingshead, J. E.	....	....	12 43	12 43	....
Lloyd, E. C.	....	....	7 00	7 00	....
English, W. R.	....	15	24	39	....
Doyle, S.	....	45	6 19	6 64	....
McManus, J. R.	....	1 80	4 85	6 65	....
Yawman, N. (Jarvis)	....	1 95	14 03	15 98	....
La Salle, A.	....	....	3 95	3 95	....
Wright, Wm.	....	90	3 55	3 05	1 40
Forsythe, Miss	....	2 55	21 04	21 61	1 98
Trivett, Geo.	....	90	4 25	5 15	....
Cane, W. H. S.	....	3 60	28 57	25 06	7 11
McNabb, A.	....	2 70	35 05	9 05	28 70
Lundy, Chas.	....	1 80	4 95	6 75	....
Sanson, H.	....	1 80	11 45	3 88	9 37
Ough, John	75	1 80	15 13	14 10	3 58
Smith, F.	....	3 90	17 08	17 63	3 35
Rutledge, Alex.	....	1 80	6 64	8 44	....
Presbyterian Church	90	....	40 12	41 02	....
Richardson, W. E.	....	2 70	28 55	19 91	11 34
Osborne, Wesley	....	1 80	9 65	11 45	....
Clarke, Dr. C. H. R.	....	3 15	23 73	26 88	....
Rogers, Mrs. Dr.	....	4 20	24 51	28 71	....
Morton, Mrs. Neil	....	90	9 70	10 60	....
Cane, V.	....	4 50	24 60	29 10	....
Dolan, W.	....	1 35	15 25	16 60	....
Gibson, Jas.	....	1 35	3 20	4 55	....
Salvation Army	....	1 35	7 64	8 99	....
Hodgins, J. E.	....	1 80	15 40	13 05	4 15
Lawson, T.	....	90	13 67	....	14 57
Duncan, F.	....	1 65	17 56	19 21	....
Zurbrigg, E.	....	1 80	5 20	7 00	....

ELECTRIC LIGHT.—*Continued.*

Name.	Supplies.	Rent.	Current.	Total Paid.	Outstanding.
Whyle, W.	....	$1 80	$19 52	$15 11	$6 21
Murphy, J.	....	1 35	8 63	9 98	....
Hodgins, P.	....	2 25	11 56	8 50	5 31
Jackson, L. G.	....	....	15 86	15 86	....
Widdifield, W. C.	....	2 55	46 48	49 03	....
England, Sons of	....	3 15	20 43	23 58	....
Lloyd, Mrs. D.	....	1 80	13 42	15 22	....
Racine, H.	....	1 80	7 62	9 42	....
Pearson, P. W.	....	1 80	23 58	25 38	....
Whitney, Rev. P.	....	1 35	18 29	19 64	....
Cockerill, A.	....	60	2 44	3 04	....
Evans, Geo.	....	90	4 09	4 99	....
Vale, G.	....	2 70	28 30	9 97	21 03
Fisher, F. R.	....	90	4 10	5 00	....
Hulse, H.	....	2 25	25 62	27 87	....
Millard, Miss E.	....	1 80	7 13	8 93	....
Simpson, Rev. R. J. D.	....	90	10 64	10 54	1 00
Addison, Rev. A. P.	....	90	6 76	7 66	....
Morton, Thos.	....	1 80	7 00	4 24	4 59
Cane, J. E.	....	1 80	27 54	29 34	....
Industrial Home	....	36 00	128 10	164 10	....
Pearson, Mrs. J. J.	....	1 80	16 70	18 50	....
Taylor, Mrs.	....	3 00	15 53	18 53	....
Turner, John	....	2 40	16 25	18 65	....
Manning, R.	....	1 35	10 76	12 11	....
Readman, J. D.	....	60	16 83	....	17 43
Readman, W. J.	....	1 65	23 26	15 49	9 42
Everest, R.	....	4 05	49 00	25 02	28 03
Cassidy, Mrs. Jas.	....	75	5 40	6 15	....
Brodie, G. A.	....	1 35	10 63	11 98	....
Field, F. C.	....	1 80	15 84	17 64	....
Denne, Mrs. H. V.	....	90	4 33	5 23	....
Rogers, N. L.	$0 40	4 50	46 11	32 29	18 72
Price, Ben.	....	1 80	12 10	13 90	....
Cross, G. W.	....	1 72	10 48	12 20	....
Collins, J. A.	....	1 80	10 92	12 72	....
Webb, C. C.	....	2 25	10 19	12 44	....
Collins, W. N.	....	1 35	4 90	6 25	....
Conservative Club	....	....	65	....	65
Mader, J. R.	....	1 80	6 62	8 42	....
Agricultural Dept.	....	1 80	4 56	5 07	1 29
Cuyler, A. T.	....	1 80	8 81	10 61	....
Mulock, Sir Wm.	1 60	....	86 59	33 37	49 82
Hopper, Frank	....	1 80	12 77	....	14 57
Registry Office	....	4 65	17 13	21 78	....
Lemon, W.	1 65	4 95	43 27	22 03	27 84
Stallard, J. R.	....	1 80	14 17	15 97	....
Jefferson, Geo.	....	1 80	7 00	8 80	....
Homer, Jas. (Drury)	....	1 35	7 60	4 85	4 10
Merritt, R. N.	....	1 80	19 93	21 73	....
Ross, Ben.	....	3 60	43 20	46 80	....
Botham, N.	....	3 45	12 70	16 15	....
Holliday, W.	....	1 80	10 52	12 32	....
Wagner, Thos.	....	2 25	19 22	21 47	....
Phillips, G. H.	....	3 45	19 48	14 19	8 74
Cane, E. S.	....	2 25	41 70	43 95	....
Ramsay, A. A. Y.	....	1 80	5 44	7 24	....
Epworth, Mrs. Chas.	....	1 50	10 43	11 93	....
Kidd, W.	....	1 65	7 62	9 27	....
Herrington, Ida	....	4 05	44 90	43 75	5 20
Fisher, W. A.	....	2 10	11 02	13 12	....
Sheirk, Eli	....	2 48	17 80	....	20 28
Moss, John	....	75	4 00	4 75	....
McCaffrey, A.	....	2 25	21 00	19 25	4 00
Mann, Gilford	....	2 10	15 35	16 36	1 09
Wright, N.	....	1 80	15 96	17 76	....

ELECTRIC LIGHT.—*Continued.*

Name.	Supplies.	Rent.	Current.	Total Paid.	Outstanding.
Goring, A.	....	$1 80	$6 09	$7 89	....
Belfry, W.	....	3 45	17 22	16 27	$4 10
Hollingshead, Miss	....	90	3 51	4 41	....
Scott, Mrs.	....	2 55	63 41	65 96	....
Denne, Geo.	....	1 80	10 94	12 74	....
Stoddart, T. D.	....	1 80	17 95	19 75	....
Kinley, H. T.	....	1 80	20 15	21 95	....
Hambleton, B.	....	1 05	3 08	4 13	....
Noller, R.	....	1 80	9 42	8 10	3 12
Rose, Chas.	....	2 25	14 84	13 34	3 75
Flanagan, Mrs. P. J.	....	2 70	28	....	2 98
Thompson, G. A.	....	90	8 29	9 19	....
Boyd, R.	....	1 80	16 91	18 71	....
Heacock, S.	....	1 80	6 60	8 40	....
Fockler, H.	....	1 80	6 46	4 46	3 80
McDonald, J. A.	....	1 80	8 32	10 12	....
Morton, C. P.	....	15	1 18	1 33	....
Barker, Miss F.	....	2 25	9 08	11 33	....
Vernon, Ross	....	....	10 95	10 95	....
McNabb, F.	....	90	2 24	....	3 14
Legoode, Chas.	....	15	1 95	2 10	....
Bogart, W.	....	1 35	9 51	10 86	....
Corneil, N. A.	....	....	7 00	7 00	....
Hulse, Mrs. S.	....	2 25	41 64	33 79	10 10
Gilliard, Chas.	....	1 35	8 39	9 74	....
Forester, Geo.	....	1 80	26 40	28 20	....
Howard, F.	....	....	12 91	4 74	8 17
Traviss, W. H.	....	....	2 70	2 70	....
Cain, Wm.	....	1 50	7 60	9 10	....
Munro, Mrs. D.	....	1 80	7 98	9 33	45
Lundy, M.	....	1 80	12 00	13 80	....
Huctes, Geo.	....	30	1 57	1 87	....
Gould, Jos.	....	90	4 42	5 32	....
Polkinhorne, W.	....	45	4 96	5 41	....
Hamilton, O. P.	....	1 65	15 50	13 80	3 35
Hughes, C. M.	....	1 80	15 83	9 73	7 90
Sennett, Hy.	$0 20	1 95	6 58	8 73	....
Rosenhagen, W.	....	1 80	9 04	5 34	5 50
Clouth, P.	....	1 50	17 75	19 25	....
Doyle, S.	....	1 80	19 87	11 74	9 96
Robinson, Jos.	....	1 35	21 00	14 60	7 85
Brocklebank, W.	....	1 20	6 80	5 25	2 75
Brand, P. W.	....	90	8 48	9 38	....
Moore, R.	....	2 25	12 30	10 05	4 50
Janes, W. N.	....	1 05	9 20	3 50	6 75
Janes, S.	....	1 65	15 15	16 80	....
Atkinson, Chas.	....	90	1 10	2 00	....
Winn, A.	....	1 50	24 60	18 60	7 50
Willson, Mrs. A. H.	....	....	12 90	12 90	....
Walls, T. H.	....	1 80	5 63	7 43	....
Rhinehart, Chas.	....	1 50	15 60	17 10	....
Stewart, F.	....	90	11 84	8 59	4 15
Lemon, E.	....	1 80	5 20	7 00	....
Teal, Jerry	....	60	3 96	4 56	....
Fridette, F.	....	1 55	7 59	8 94	....
Galbraith, J. C.	....	1 35	10 60	8 02	3 93
Brillinger, F.	....	60	2 80	3 40	....
Church, Ed.	....	75	93	1 68	....
Weir, John	....	2 10	16 70	18 80	....
Hughes, Mrs. A. J.	....	1 20	7 50	8 70	....
Swimdles, M.	....	1 80	9 23	10 58	45
Kinner, S.	....	1 35	8 28	9 63	....
Sibley, Robt.	....	....	5 25	5 25	....
McCarthy, A. J.	....	5 40	21 48	20 87	6 01
McCarty, Davis	....	....	7 00	2 82	4 18
Pipher, W.	....	1 65	9 20	8 10	2 75

ELECTRIC LIGHT.—*Continued.*

Name.	Supplies.	Rent.	Current.	Total Paid.	Outstanding.
Capell, W. R.	....	$0 45	$6 90	$7 35	....
Pipher, Wellie	....	45	12	....	$0 57
Bacon, T. B.	....	1 80	12 00	13 80	....
Brammer, Jos.	....	1 80	7 20	9 00	....
Douglas, M. J.	....	....	52 86	52 86	....
Anty, Felgamble	....	1 20	8 13	9 33	....
Lehman, M.	....	1 80	7 70	9 50	....
McGonigle, Rev. R. T.	....	1 80	21 00	10 00	12 80
Anderson, P. J.	....	60	4 50	5 40	....
Ainsley, A.	$0 40	75	2 20	1 30	2 05
Bivand, Chas.	....	60	1 71	2 31	....
Willoughby, W.	....	60	2 60	3 20	....
Cane, L. P. B.	....	90	4.20	3 45	1 65
Fillery, C.	....	1 20	5 05	6 25	....
Sharp, M. L.	....	30	7 00	7 30	....
Millard, J. H.	....	60	5 00	5 60	....
Lawson, A.	....	1 20	4 30	....	5 50
Traviss, Percy	....	75	8 71	6 45	3 01
Brown, M.	....	75	2 70	1 10	2 35
Shaprio, M.	....	30	7 28	7 58	....
Stark, Jas.	....	15	1 50	1 65	....
Lawson, W. H.	....	90	8 80	9 70	....
Lane, Wm.	....	60	3 90	....	4 50
Travis, F.	....	....	2 00	1 70	30
Thompson, C. H.	....	45	3 00	....	3 45
Hook, F. R.	....	75	5 40	6 45	....
Haskett, Geo.	....	90	7 25	....	8 45
Traviss, Wilfred	....	30	2 20	....	2 50
Trivett, T.	....	60	7 10	7 70	....
Coltham, Mrs. J.	....	45	4 30	....	4 75
McDougal, W.	....	15	2 50	2 65	....
Ou, Mark	....	30	1 70	2 00	....
Simpson, A.	....	90	11 30	....	12 20
Ledger, W.	....	1 35	5 30	6 65	....
Stephens, W.	....	45	6 00	....	6 45
Silver, Margaret	....	60	2 25	2 85	....
White, Robt.	....	45	7 60	8 05	....
King George School	....	30	45	....	75
Botsford, Miss E.	....	90	2 00	....	2 90
Brodie, J. C.	....	....	2 00	2 00	....
Rynard, M.	....	45	6 50	6 95	....
Racine, E. J.	....	30	1 70	2 00	....
	$16 03	$673 37	$8,589 87	$7,976 77	$1,302 50

ELECTRIC LIGHT LEDGER BALANCE.

As at 31st December, 1913.

Total charged per ledger, 31st December, 1913	$9,279 27	
Collected as per statement		$7,976 77
Outstanding, as per statement, 31st December, 1913		1,302 50
	$9,279 27	$9,279 27

Cash collected per cash book, including prior arrears	$8,071 99	
Collected and credited in ledger		$7,976 77
Collected but not credited in ledger, 31st December, 1913		95 22
	$8,071 09	$8,071 99

Electric Light, 1908 to 1913.

Receipts and Arrears.

					Collected.	Increase.	Decrease.	Arrears.
1908	Total, including	arrears	of	previous year...	$5,759 86	.....	.....	.....
1909	do	do	do	do	... 6,005 88	$246 02	.....	$543 03
1910	do	do	do	do	... 6,611 24	605 36	.....	742 07
1911	do	do	do	do	... 5,294 99	.....	1,316 25	1,535 36
1912	do	do	do	do	... 5,547 48	252 49	.....	1,978 42
1913	do	do	do	do	... 8,071 99	2,524 51	.....	1,249 27

Chantler, Mrs. M. E.	$3 75	Marshall & Proctor	2 55
Stephens, Jos. W.	2 50	Sutton, W.	2 55
Cane, H. S.	9 55	Stephens, J. M. B.	5 12
Barber, E.	5 11	Stephens, J. W.	2 55
Starr, W. N.	11 90	Tench, O. E.	5 00
Fairey, A.	5 50	Hunter, B. W.	2 55
Wesley, Dr. J. H.	21 32	Wootten, Mrs.	2 50
Hodge, Mrs. J.	2 50	Kennedy, M.	2 25
Brown, Mrs. M.	2 50	Trusty, F.	2 55
Boswell, M.	5 00	Partridge, Mrs. N.	2 50
Boyd, E. A.	10 00	Thompson, C. A.	8 75
Vernon, Mrs. M. J.	2 50	Jackson, L. G.	5 00
Doyle, Frank	1 28	Dillman, P.	2 50
Eves, W. H.	17 00	Maw, Bateman	2 50
Belfry, W.	5 00	McCauley, C. S.	5 00
St. Clair, N.	5 00	McCauley, C. S.	2 50
Scott, C. S. W.	5 00	McCauley, C. S.	2 50
Scott, C. S. W.	5 10	Binns, G. A.	3 40
Scott, C. S. W.	5 00	Binns, G. A.	2 50
Scott, C. S. W.	5 00	Hughson, S.	5 00
Curling Rink	5 00	McCaffrey, A.	2 50
Wagner, T. J.	2 50	Slater, M.	5 00
N. Y. Registry Office	5 00	Fierheller, G.	1 50
Willson, Mrs. A. H.	....	Cockerill, A.	5 00
Methodist Parsonage	1 92	Armitage, J. P.	5 90
Cochenour, Mrs.	8 25	Webster, W. T.	10 00
Cody, W.	5 00	Hallifay, W.	2 50
Prosser, Rev. D.	5 05	Andrews, M. L.	2 50
Robertson, K. N.	2 50	Keith, Wm.	9 36
Elihu, Hall	2 50	Rogers, W.	1 28
Blencowe, John	6 39	Cane, Wm., & Sons	5 95
Rogers, A. S.	8 25	Phillips, G. H.	2 50
Cane, E. S.	5 50	Phillips, Geo.	8 09
Wesley, Jos.	1 86	Roadhouse, N. J.	3 75
T. & Y. R. Ry. Co.	9 35	Roadhouse, N. J.	1 28
Williamson, W.	2 50	Lyons, W.	2 55
Kirby, A.	7 00	Lyons, W.	5 00
McManus, John	3 75	Lyons, W.	2 55
Clouth, Mrs.	5 00	Gilmour, A. J.	8 03
Office Specialty Co.	69 00	Grand Trunk Ry.	11 49
Office Specialty Co.	5 10	Bank of Toronto	3 84
McKay, J. D.	6 75	Field, F. C.	2 50
Bosworth, Mrs.	1 87	Rynard, M.	1 25
Curtis, W.	1 70	Stephens, W. T.	3 84
Playter, W. W.	2 32	Creedon, Thos.	2 50
Hines, Chas.	6 38	Scott, Mrs. C. W.	5 00
Patterson, W. J.	2 50	Moulds, W. H.	3 84
Patterson, W. J.	3 84	Osborne, Wesley	1 87
Pipher, Jos.	8 25	Belfry, Frank	2 50
Mortimer, Wm.	2 50	Willis, C. F.	5 43
Doner, S.	5 00	Trivett, A.	3 84
Everest, R.	3 84	Harland, A.	2 55
Bond, James	5 06	Blanchard, W.	9 59
Clarkson, W.	2 50	Forsythe, Miss N.	2 50

ELECTRIC LIGHT, 1908 TO 1913.—*Continued.*

Forsythe, Miss N.	2 50	Jackson, L. G.	3 75
Robertson, K. N.	2 50	Sykes, S.	5 00
Bell Telephone Co.	4 25	Ronen, Miss	5 00
McLean, J.	2 50	Colins, J. H.	10 20
Brimson, John	5 10	McCarthy, A.	2 50
Lawson, Wm.	2 55	Munshaw, Mr.	5 10
Bogart, E. A.	5 10	Zurbrigg, E.	5 10
Munro, Mrs.	5 00	Whyle, Mrs. W.	7 68
Doyle, T. E.	3 75	Roche, Danford & Co.	53 25
Davis, E. J.	16 12	Stephens, Geo.	7 59
Lewis, John	2 50	Public School	12 75
Hutchinson, M.	2 50	Wong, Hall	9 60
Douglas, M. J.	23 11	Forrester, Geo.	5 00
Simpson, C. T.	17 45	Ongh, A.	5 10
McHale, Chas.	2 50	Willis, R.	5 05
Agnew, Mrs.	0 85	Haines, E. S.	5 00
Starr, W. N.	2 10	Lynam, Mrs.	5 00
Willson, A. H.	2 50	Bogart, A.	....
Broughton, J. R. Y.	5 00	Doyle, John	7 68
Broughton, J. R. Y.	5 00	Tell, J.	5 56
Bremmer, Chas.	2 50	McCarthy, D.	1 25
Rowland, Mrs.	2 50	Basset, W.	5 10
Caldwell, Miss	2 50	Lloyd, T. H.	3 00
Davis, A.	9 26	Willis, W.	5 00
Sharpe, Wm.	2 50	Rogers, N. L.	8 00
Sharpe, I. A.	11 00	Mackenzie, Rev. A.	5 75
Brimson, R. H.	17 15	Vernon, R.	4 70
Brimson, Otto	7 60	Skinner, R.	2 50
Alcock, M.	2 50	Rynard, M.	2 50
Mager, W.	2 55	Eves, C.	5 12
Sutherland, Jas.	2 50	Grandy, T.	5 19
Irons, F.	5 00	Lundy, F.	10 00
Prosser, Rev. D.	5 00	Webb, Dr. A.	8 02
Bogert, Mrs. E.	5 00	Hollingshead, J. F.	10 00
Hulse, Mrs. S.	2 50	Brillinger, A.	5 00
Readman, J.	1 28	Pearson, Mrs. J.	5 00
Sanson, E. E.	5 00	Davis, Jos.	5 00
Wesley, Dr. J. H.	12 50	Lloyd, Mrs. D.	8 50
Eves, W. H.	2 50	Matthewson, Mrs. H.	4 40
Widdifield, A. E.	2 50	Hugo, R.	....
Murphy, John	2 50	Smith, R. A.	5 00
Willis, E.	1 70	Walker, C.	2 50
Clark, C. H. R.	2 50	Shier, M.	5 00
Clark, C. H. R.	2 55	Jones, Mrs. F. E.	5 00
Rodgers, N. H.	5 00	Jestin, Wm.	2 50
Widdifield, W. C.	13 38	Jestin, Wm.	2 50
Widdifield, W. C.	5 00	Helmer, H.	5 00
Knowles, G. H.	7 25	Brown, B. G.	5 00
Willson, Chas.	5 00	Brock, Isaac	2 50
Stark, Geo.	2 50	Hughes, W. F.	5 10
Whitney, Rev. P.	9 40	Trivett, T.	5 00
St. John's Church	9 06	Haines Bros.	5 00
Webster, Thos.	5 00	Hunter, B. W.	7 14
Robitory, Geo.	5 00	Millard, W.	5 10
Osborne, J. S.	3 40	Traviss, S.	5 00
Hughston, S.	5 00	Warner, Hy.	5 12
Hughston, S.	5 00	Flangan, P. J.	2 55
Hughston, S.	5 00	Brammer, E.	5 00
Hughes, J. E.	1 28	Winn, A.	....
Rush, Jacob	2 50	Smalley, Mrs. S. A.	5 00
Denne, A.	2 55	Grant, M.	5 05
Armitage, Mrs. L.	6 10	Duncan, F. Sr.	5 10
O'Malley, Mrs.	3 83	Doyle, F.	6 39
Millard, Miss E.	5 00	West, B.	7 68
Webb, C. E.	5 00	Bank of Montreal	5 05
Lundy, Mrs. M.	6 25	Ross C. G.	11 90
Ostley, Wm.	5 00	Somerville, F.	6 34

ELECTRIC LIGHT, 1908 TO 1913.—*Continued.*

Priest, D.	4 68	Walls, T. H.	5 02
Ganton, T.	5 40	Boyd, Dr. S. J.	2 50
Niles, T.	5 00	Jarvis, G.	5 63
Choppin, H. E.	11 15	Clark, J. H.	5 00
Scott, Dr. S.	3 75	Paxton, B.	1 25
Allan, J. A. W.	7 68	Hamilton, B.	5 00
Allan & Co.	5 10	Wright, W.	2 55
Cane, J. E.	10 73	Feasby, J.	5 95
Cane, J. E.	10 00	Smith, E.	2 85
Cane, J. E.	5 10	Boyd, R. E.	5 00
Manning, R. E.	5 00	Trent, Helena	2 55
Manning, R. E.	5 10	Webb, Rev. John	5 00
Lovett, W. C.	2 55	Lake, Fred.	5 10
Willson, Mrs. O.	....	Toole, Moses	1 88
Sargent, J. E.	5 00	Ayers, G. E.	8 11
Smith, G. W.	4 00	Mulroy, B.	6 25
Willson, J. E.	18 44	Capell, W. R.	5 00
Lundy, C.	15 00	Rogers, Garfield	5 00
Perrin, W. S.	5 00	Shields, John	2 55
Hill, Mrs. M.	5 00	Dick, Mrs. L.	5 00
Elvidge, Hy.	4 25	Drury, Joshua	13 01
Milne, P.	1 28	Minard, E.	4 20
Starr, Miss H.	5 00	Ainsley, A.	6 34
Evans, Chas.	5 00	Gadsby, T.	2 50
Hill, E. J.	6 25	Maguire, Miss M.	5 00
Wood, Geo.	3 83	Thom, James	4 20
Lloyd, E. C.	5 00	Pipher, Lewis	5 00
Cockerel, R.	1 92	Brunton, W. A.	6 34
Collins, J. A.	5 00	Brown, Chester	2 55
Adams, E.	5 30	Hughes, B.	2 50
McTavish, Jas.	7 50	Rose, Wm.	1 60
Robinson, J. H.	5 10	S. Sykes, S.	4 26
Clark, Geo.	2 50	Doyle, Jacob	7 68
Winters, John	2 55	Ego, Andrew	2 50
McNettney, J.	4 68	Foster, Wm.	5 05
King George Hotel	33 45	Weddel, P.	5 00
Brunton, W. A.	5 00	Currey, John	5 00
Laroque, Mrs.	2 55	Legoode, C.	4 20
Bacon, Wm.	5 10	McCarten, H.	2 50
Janes, S. R.	6 25	Folzambe, Auty	13 41
Fredstee, F.	7 68	Gilliard, C.	7 65
Hartry, Miss	5 00	Greensides, Thos.	5 00
Traviss, Elizabeth J.	6 37	Greensides, Thos.	5 00
Munshaw, M.	5 00	Bennett, E.	5 10
Oliver, H. C.	5 00	Moody, F.	5 10
Stokes, C. B.	13 50	Case, Hy.	5 00
Smith, J. P.	2 50	Thomas, Rev. H. F.	7 68
Smith, A. A.	3 75	Potter, Alex.	5 00
Rusto, F.	2 55	Trivett, Geo.	7 18
Wilkinson, Dr.	5 10	Johnston, R.	6 25
Evans, G. W.	7 50	Hall, E.	5 00
Proctor, W. G.	2 55	Dick, W.	4 60
Luesby, Geo.	5 10	Denne, Mrs. G.	6 25
Wayling, Jas.	3 82	Hunt, Mrs. P.	5 00
Gould, Jos.	5 05	Widdifield, J. E.	5 00
Reilly, Wm.	5 10	Denne, H. V.	2 50
Stallard & Hill	6 75	Forester, G.	5 00
Ironside, Mrs. J.	5 00	Howlett, R.	6 25
Ironside, Mrs. J.	5 00	Cowieson, John	5 00
Stallard, S.	5 00	Dillane, E.	2 50
Lundy, J. C.	5 00	Rogers, Mrs. (Dr.)	9 57
Morton, Mrs. N.	5 00	Kennedy, John	2 50
Brooks, E. H.	6 25	Rogers, Levi	4 17
Brillinger, F.	5 00	Dolan, John	5 00
Marshall, H. B.	6 58	Foote, Anne	5 00
Robson, R.	2 50	Brammer, A.	2 50
Hughes, Jesse	5 10	Whyle, Wm.	7 68

ELECTRIC LIGHT, 1908 TO 1913.—*Continued.*

Wright, N.	2 50	Bacon, T. B.	5 10
Millard, J. S.	5 00	Bingham, Mrs. Jas.	6 34
McCarthy, D.	5 67	Cane, E. S.	5 00
Lundy, W. C.	6 40	Duncan, F.	2 55
Lundy, W. C.	6 25	Wallace, W.	6 40
Ingledew, Mr.	4 18	Duncan, F.	3 83
Cain, Mrs. W.	3 82	Bogart, F. M.	2 55
Graber, Chas.	2 55	Simpson, A.	5 00
Fee, Mrs.	5 00	McCordick, H.	5 00
O'Brien, Mrs.	2 50	Pulkinghorn, W.	2 55
Evans, Geo.	5 00	Irwin, Frank	5 10
Blencowe, Wm.	5 11	Kirbyson, T.	5 00
Foster, Eli	5 10	Giles, Wm.	2 50
Hodgins, Wm.	10 15	Giles, Wm.	2 50
Perrault, Geo.	5 05	Gibson, James	5 00
Sullivan, Jas.	2 55	Elvidge, H.	4 75
McCaffrey, John	5 00	Willoughby, W. A.	2 50
Brodie, W.	5 10	Anderson, P. J.	5 00
Stevens, W.	2 50	Atkinson, Chas.	2 50
Neilly, J. E.	3 75	Hulse, H.	5 75
Boyd, Dr. S. J.	2 55	McCarthy, D.	5 65
Bastedo, Mrs.	5 00	Brillinger, F.	6 75
Willson, C.	5 00	Harland, R. W.	6 39
Bundy, J. C.	5 10	Freeman, L.	5 00
Archer, J.	10 00	Levett, A. E.	1 67
Patterson, W. J.	5 10	Thompson, C. A.	5 43
Sennett, Hy.	5 00	Rhinehart, C.	4 20
Brunton, W. A.	5 00	Mann, G.	6 25
Hughes, C. M.	2 50	Jefferson, Geo.	5 00
Rogerson, T.	6 70	Green, B.	9 83
Henry, James	5 00	Meek, R.	3 82
Scott, C. S. W.	3 83	Brice, W.	5 00
Scott, C. S. W.	4 17	Brice, C. H.	5 00
O'Neill, Ellen	5 10	Boyd, H.	5 99
Blair, Mrs. M. J.	5 05	Brimson, J. H.	3 75
Hollingshead, Miss L.	4 38	Muir, G.	3 75
Fox, L.	6 39	Lane, W.	6 34
Smith, Frank	5 00	Milligan, W. T.	4 16
Dupertius, Jules	5 00	Ralph, Geo.	5 10
Taylor, Jacob	5 00	Collins, W. N.	5 00
Smith, F.	3 40	Morton, T. H.	5 00
Hunt, B.	4 42	Davis, Aubrey	3 35
Wilkinson, A.	5 00	Gilmour, A.	6 25
Lyons, W. E.	7 18	Gilmour, A.	2 50
Gardner, Jos.	5 05	Fraser, Ed.	5 00
Bothwell, F.	5 00	Climpson, Geo.	2 50
Kirk, T. B.	5 00	Richardson, Geo.	5 00
Haight, Miss	5 00	Rutledge, W. E.	5 00
Presbyterian Church	3 83	Sanderson, T.	5 10
Presbyterian Church	7 50	Winger, H.	2 55
Haskett, Geo.	2 55	Rose, Chas.	2 30
Watson, P.	5 00	Wesley, J. H.	13 40
Brown, M.	5 00	Cane, E. S.	11 82
Collins, W.	5 00	Lloyd, John	1 30
Cordiner, W.	4 20	Galbraith, J. C.	0 85
Evans, D.	3 75	Harden, Z.	2 50
Scott, Mrs. C. W.	6 80	Hughes, A. J.	5 76
Lloyd, F. H.	10 63	Brammer, Jos.	1 70
Lundy, C. E.	2 50	Lehman, Mrs. M.	3 75
Bunn, R.	2 55	Swindle, A.	5 10
Lloyd, J. A.	10 00	Weir, John	4 59
Ross, B.	9 55	Bogart, Mrs.	4 40
Fockler, H.	5 00	Scott, C. W.	1 70
Huston, Norman	5 06	Crowder, D.	5 00
Noxon, Mrs.	5 00	English, W. R.	2 55
Barker, Miss F.	5 00	Howard, A.	4 60

ELECTRIC LIGHT, 1908 TO 1913.—*Continued.*

Jennings, F.	1 70	Traviss, W.	1 25
Silver, Mrs. M.	14 00	Janes, W. N.	2 10
Methodist Church	125 27	Hodgins, W.	2 56
Blizzard, T.	10 00	Brocklebank, Mr.	3 20
Moyle, A.	2 50		
Winaus, S.	5 00		$2,864 24
Barker, G. H.	3 75		
Blizzard, T.	49 75	Less carried to 1914, and credited in Cash Book	20 91
Kindley, H. T.	4 00		
Brown, Anthony	4 00		$2,843 33
Ough, John	3 75		
Doner, B.	1 65	As per Cash Book.	

WATER RATE LEDGER BALANCE AS AT 31ST DECEMBER, 1913.

Collected and credited in Ledger Accounts	$2,864 24	
Collected as per Cash Book		$2,843 33
Less collected as shown by Ledger, but not credited in Cash Book until 1914	20 91	
	$2,843 33	$2,843 33

EXPENDITURES.

SALARIES AND ALLOWANCES.

1913.			
Fierheller, G. E.	$133 33	O'Hallarn, Walter	640 00
Willson, L.	441 66	Anderson, P. J.	633 35
O'Hallarn, Wm.	590 00	Webster, Jos.	168 72
Hughes, J. E.	600 00		
			$3,207 06

PRINTING, ADVERTISING AND STATIONERY.

1913.			
Express, Herald	$314 91	*Globe* and *Mail*	2 57
Starr, W. N.	1 30	Postage account	66 47
Newmarket Era	270 44		
Hart & Co.	37 75		$693 44

INSURANCE.

1913.			
Norwich Ins. Co.	$22 00	Merchants Ins. Co.	54 67
Gore Ins. Co.	95 17	Economical Ins. Co.	30 00
Perth Ins. Co.	54 67		
			$256 51

FIRE, WATER AND LIGHT.

1913.			
Toronto & York Radial	$3,249 84	Gardner, H. F. S.	4 64
Pittsburg Coal Co.	1,767 02	Rose, I. S.	90 00
Customs, duty on coal	664 09	British American Oil Co.	22 05
Unloading	142 04	Morrison Bros. & Co.	6 13
Mill Stock Co.	15 18	Gutta Percha Co.	3 36
Osborne & Sons	5 85	Grand Trunk, freight	88 48
Canada Oil Co.	98 97	Inglis & Co., boiler plate	11 00
Allan & Co., account	20 09	Traviss, W. H.	7 30
Binns, G. A.	7 93	Garlock Packing Co., packing	32 45
Thompson, C. A., repairs	54 90	Goldie & McCulloch	31 30
Hamilton Packing Co.	8 99		
Pearson, P. W.	32 00		$6,363 61

CHARITY.

1913.			
Forester, G., for fuel	$4 00	Inspector Public Charity	61 40
Eves, W. H., account	3 00	Duncan, F., man to hospital	4 10
Eves, W. H., account	7 15	Wesley, J. H., patient	5 75
Pearson, P. W.	2 10	Marshall, H. B., charity	80
Scott, S., for patient	10 00		
			$98 30

ROADS AND BRIDGES.

Including New Walks.

1913.

Pay sheets	$1,300 75	British American Oil Co.	$802 00
Strickland, F., cleaner	1 00	Stoddard, T. D., walks	769 16
Eves, W. H., ac.	432 67	Glass, F. H.	6 75
Niles, repairs	3 95	Allan, J. A. W.	10 63
Storks, A., repairs	6 80	Pearson, P. W.	742 32
Boyd, E. A.	650 30	Robinson, F., gravel	90 30
Buck, J.	161 15	Cordiner, W.	97 75
Manning, B., cinders	75	Crouch, J. F., walk	415 75
Bowerman, J., team	57 00	Trivett, A., cartage	80
Bishop, A., cartage	7 50	Newton, Has., sand	40 25
Binns, G. A.	11 86	Canada Sewer Pipe Co.	179 60
Andrews, M. L.	28 65	Forrester, G., walks	550 80
Grand Trunk Ry.	508 68	Watson, R. C.	21 50
McIntosh, J. J., tile	9 35	Haskett, G., painting	75 00
Howard, A., team	117 55	Fierheller, J. W., repairs	2 00
Murray, F. E., stone	1 00	Bennett, N. F., ac.	75
Essery, G. W., stone	461 24	Manning, R. F.	1 80
Huntly, R., cleaning	3 00	Rutledge, W. E., gravel	14 50
Lawson, W., gravel	161 15	Thompson, C. A.	5 00
Murphy, J., cartage	4 40		
			$7,755 41

See Memorandum *re* New Walks.

Memorandum re New Walks.

Total estimated cost	$4,113 10	
Actual cost	4,137 88	
Exceeding estimate by	$24 78	
Stoddard, T. D.	$769 16	
Crouch, Jno.	415 75	
		$1,184 91
Accounts for gravel and sand	$857 70	
Cement account	1,628 60	
		2,486 30
Labor, as per day sheets 11, 12, 13, 14, 15, 17, 17		562 22
Lumber		29 45
		$4,262 88
Less gravel supplied on roads		125 00
Total amount expended on new walks, 1913		$4,137 88

Market.

Binns, G. A., glazing	$4 78	Atkinson, L., repair clock	1 00
Osborne & Sons, repairs	9 10	Allan, J. A. W., lamp, Town Hall	13 60
Pay sheets, 1, 2, 3, 7	25 25	Haskett, G., painting	100 00
Caldwell, J. W., glazing	7 80	Wright, J. N., repairs at Town Hall	10 55
Eves, W. H., ac.	7 70	Hartford, D., ditto	65 50
Pearson, P. W.	23 10		
Hewitt, B., painting	8 00		
McCauley, C. S., ac.	1 35		$277 73

Board of Health.

Scott, Dr. S.	$225 25	Bishop, A., cartage	50
Broughton, J. R. Y.	105 10	Newmarket *Era*	9 25
Pike, D., & Co.	35 00	Bourne, Miss E.	90 00
Roadhouse, N. J., hospital supplies	15 40	Allan, J. A. W., smallpox	9 52
		Duncan, F.	120 00
Linton, Mrs.	1 50	Hulse, Mrs. S.	69 00
Gillion, T.	2 50	*Express-Herald*, smallpox	7 57

BOARD OF HEALTH.—*Continued.*

Cody, W. A. M., smallpox	10 54	Murphy, John	1 04
Brunton, W. A., smallpox	35	Richardson, W. E.	4 25
Patterson, W. J., smallpox	1 00	Collins, W. N.	2 16
Tait, W. J.	3 46	Manning, B.	1 00
Smith, R. A., smallpox	2 41		
Webb, A.	82 00		
Marshall & Proctor	14 21		$813 01

DEBENTURES AND COUPONS.

By-law.				
87	Bank of Montreal, No. 24, Waterworks	$377 91		
111	" 22, Public School	650 51		
70	" 26, Waterworks	629 85		
285	" 9, Davis	735 81		
157	" 20, Bridges	240 73		
336	" 18, 19, 20, Walks and Bridges	218 52		
134	" 21, Waterworks	520 41		
336	" 4, Water and Bridges	1,386 33		
373	" 1, Public School	108 20		
348	" 3, High School	511 95		
301	" 8, Per. Improvements	461 25		
319	" 6, Electric Light	192 19		
345	" 3, Office Specialty Co.	384 38		
293	" 9, Water and Electric Light	294 33		$6,712 37
147	Bank of Toronto, No. 20, High School	$390 31		
209	" 17, Electric Light	735 81		
373	" 1, Public School	1,026 76		
373	" 1, Public School	120 71		
373	" 1, Public School	564 76		
253	" 13, Electric Light	735 81		
234	" 15, Office Specialty Co.	367 90		
348	" 3, High School	552 34		4,494 40
108	Denne, Mrs. S. A., No. 22, Waterworks			195 15
				$11,401 92

ELECTRIC LIGHT MAINTENANCE.

Murphy, J., cartage	$5 55	Beardmore Leather Co.	54 09
Brillinger, F., repairs	2 00	Great North W. Tel. Co.	50
Canadian Express Co.	80	Osborne & Sons, repair	5 85
Toronto & York Radial Ry.	3 05	Grand Trunk Ry.	2 25
Sunbeam Lamp Co.	30 00	Office Specialty Co.	1 22
Pay sheets, 1, 13, 14, 15	181 40	Bennett, N. F., ac.	3 93
Canadian Gen. Elec.	168 62	Hurdt, E. L., expert *re* Electric Light	271 50
Thompson, C. A., repairs	201 15	Allan, J. A. W., ac.	15 23
Boyd, E. A.	9 25		$896 39

ELECTRIC LIGHT CAPITAL.

Cutting, J., poles	$66 00	Can. Gen. Electric Co.	356 90
Ferranti, meters	516 75	Grand Trunk Ry.	8 76
Canadian Express Co.	5 36	Canadian Westinghouse Co., transformers	321 80
Toronto & York R. Ry.	5 60	Murphy, J., cartage	4 55
			$1,285 72

MISCELLANEOUS.

O'Hallaran, W., lock-up	$12 95	Trivett, P., patrol	22 25
Dolan, D. R. O.	19 50	Bell Telephone Co.	119 23
Hughes	21 50	Allan, J. A. W., ac.	76 14
Duncan	74 50	Cockerill, A., rebate taxes	7 50
Clerk, Registration of Births, M. & D.	31 40	Pearson, P. W.	56 93
Harrington, J., wood	3 50	Tor. & York Radial Ry.	30 55
		Canadian Express Co.	1 35

MISCELLANEOUS.—*Continued.*

Pipher, Jos., refund tax	44 95	Brunton, W. A., supplies	16 00
Lloyd, T. H., key	1 00	Grand Trunk Ry.	57
Cane,, E. S., expenses to Ottawa	19 35	Close, Geo., cartage	5 00
North York Poultry Asso.	100 00	Watson, T. C., repairs	1 00
Cranston & Co., tags	8 50	Pay sheet, special police	18 00
Hart, S. R., assessment slips..	2 50	Fierheller, J. W.	5 00
Keith, W., and K. N. Robertson	50 00	Anderson, P. J.	31 00
London Guarantee Co.	24 00	Bennett, N. F., ac.	8 89
Rhinehart, H. R., cleaning	1 00	United Typewriter Co., ribbon	1 00
Office Specialty Co., office fittings	247 50	Ag. Society, grant	235 00
		Fire Brigade	250 00
Roadhouse, N. J., furniture	44 75	McDonald, J. J., repairs	1 20
Elvidge, H., rebate	3 00	Clerk, Revision Court	138 60
Smith, A. A., rebate	2 00		
Public Library Board	500 00		$2,236 11

WATERWORKS MAINTENANCE.

Church, F., leather	$1 25	Binns, G. A.	13 07
Cutting, Jas., poles	5 20	Stoddard, T. D.	46 50
Canada Foundry Co.	40 09	Allis, Chalmers, repairs	1 25
Canadian Express Co.	2 05	Pay sheets, 9, 12, 16	111 90
Collector of Customs	3 63	*Mail*, printing	92
Buffalo Meter Co.	9 75	*Globe*, printing	1 00
Boyd, E. A., cartage	4 00	Niles, T., repairs	4 05
Howard, A., pipes	7 50	Murphy, J., ac.	6 25
Tor. & York R. Ry.	45	Canada Metal Co.	14 36
Gutta Percha Co.	10 50	Grand Trunk Ry.	60
Turan, T., cleaning	1 00		
Broughton, J. R. Y.	35		$285 57

SCHOOL ACCOUNT.

Public School levy, 1912, $1,000; 1913, $3,000	$4,000 00	Public School	1,000 00
do	1,000 00	do	3,000 00
do	1,000 00	do	5,000 00
do	1,000 00	Government grant	253 00
		High School	2,600 00
Separate School, bal., 1912	61 56	Separate School	150 00
Public School	2,000 00	Public School,, bal., 1913, levy	4,000 00
Southam Press Co., debentures	135 00	Separate School, bal, 1913, levy	503 12
			$25,702 68

INTEREST.

Bank of Montreal, on overdraft	$232 60	
Bank of Toronto, on overdraft	237 50	
		$470 10

WATERWORKS SUPPLY AND CAPITAL.

Murphy, J., cartage	$20 90	Buffalo Meter Co.	1,131 81
Robertson, J., & Co.	355 53	Harland, A., rebate	5 00
Pay sheet	530 55	Trivett, A., rebate	5 00
Tor. & York R. Ry.	5 90	Fierheller, J. W., repairs	2 00
Collector of Customs	339 60	Canadian Express Co.	2 10
Grand Trunk Ry.	3 70	Gutta Percha Co.	144 40
Bishop, A.	4 25	Allls, Chalmers, plug	44
Standard Sanitary Co.	13 72		
			$2,566 90

DEBENTURE LIABILITY.

By-law.	Original.	Outstandlng.	Rate.	Expires.
70—Waterworks	$10,000 00	$2,234 10	5%	1916
87—Waterworks	6,000 00	1,918 92	5 "	1918
108—Waterworks	3,000 00	1,131 26	5 "	1920
111—Public School	10,000 00	4,200 43	5 "	1920
134—Waterworks	8,000 00	3,698 93	5 "	1922

DEBENTURE LIABILITY.—*Continued.*

By-law.	Original.	Outstanding.	Rate.	Expires.
147—High School	6,000 00	3,013 87	5 "	1923
209—Electric Light	10,000 00	2,041 96	4 "	1916
234—O. Specialty Co.	5,000 00	1,637 86	4 "	1918
253—Electric Light	10,000 00	4,416 46	4 "	1920
285—Davis, L., Co.	10,000 00	6,446 13	4 "	1924
293—Waterworks and Electric Light	4,000 00	2,578 42	4 "	1924
301—Per. Improvements	6,000 00	4,306 01	4½ "	1925
319—Electric Light	2,500 00	1,964 72	4½ "	1920
336—Gran. Walks	20,000 00	17,393 01	5 "	1920
348—High School	15,000 00	14,009 22	5 "	1925
345—O. Specialty Co.	5,000 00	4,499 99	4½ "	1920
373—Public School	28,000 00	27,578 56	5 "	1930
378—Kemerer	7,660 00	7,660 00	5 "	1932
Total Debenture Liability		$110,629 85		

RECAPITULATION.

Public Schools	$31,778 99
High School	17,023 09
Water Works	11,561 63
Electric Light	8,423 14
Office Specialty	6,137 85
Davis Leather Co.	6,446 13
Permanent Improvements	4,206 01
Granolitbic Walks	17 393 01
Kemerer	7,660 00
	$110,629 85

PUBLIC SCHOOL.

Receipts.		*Expenditures.*	
1913.			
Balance from 1912	$494 52	Teachers and assists	$5,425 00
Government grants	383 82	Fuel	979 78
Municipal levy	5,000 00	Caretakers and Secretary	757 43
Municipal levy, balance 1912	1,000 00	Insurance and interest	239 35
Municipal levy, balance 1913	4,000 00	Repairs	202 20
Non-resident fees	139 50	Transfer Current Account to Building Fund	1,068 89
Voluntary donations	10 80	Architect's fees	657 90
Miscellaneous (flag pole and old seats)	11 00	Maps, etc.	75 25
Adjustment error, 1912	54	Miscellaneous	195 09
		Advertising	7 48
		Water	12 75
		Balance on hand	1,419 06
	$11,040 18		$11,040 18

NEW PUBLIC SCHOOL BUILDING FUND.

Receipts.

1912-13.	Dr.	Cr.
Town of Newmarket, Debentures, 1912	$11,000 00	.....
ditto	2,000 00	.....
ditto	3,000 00	.....
William Reilly, half Arbitration Fees, 1912	27 00	.....
Town of Newmarket, Debentures, 1913	3,000 00	.....
ditto	1,000 00	.....
ditto	1,000 00	.....
ditto	1,000 00	.....
ditto	2,000 00	.....
ditto	1,000 00	.....
ditto	3,000 00	.....
Val. Brooks, sale of old School-house	175 00	.....
Amount transferred from Current Account	1,068 89	.....

Disbursements.

1912-13.	Dr.	Cr.
Mrs. A. N. Chantler	.....	$400 00
Contract Record	.....	12 40
J. J. McIntosh	.....	3,667 00
Globe advertisement	.....	9 00
B. W. Hunter, costs, arbitration	.....	54 00
Mail and Empire	.....	6 06
Bank of Montreal, interest on overdraft	.....	17 70
Toronto Structural Steel, Pros. St.	.....	44 00
W. S. Rose, gravel	.....	40 00
J. J. McIntosh	.....	2,418 00
ditto, Pros. St.	.....	258 22
Toronto Daily Star	.....	21 00
William Reilly, award	.....	1,325 00
A. Kent & Son, trowel for corner-stone	.....	9 25
H. J. Marshall, Pros. St.	.....	52 98
John Marshall, Pros. St.	.....	37 58
A. Cheadle, Pros. St.	.....	16 09
F. Davey, Pros. St.	.....	27 25
H. Davey, Pros. St.	.....	29 50
Bank of Montreal, interest, October	.....	36 35
J. J. McIntosh	.....	2,502 00
H. Matthewson, Pros. St.	.....	22 50
A. Cheadle, Pros. St.	.....	12 60
O. Wilson	.....	12 60
F. Davey, Pros. St.	.....	28 00
D. Davey, Pros. St.	.....	28 00
H. Davey, Pros. St.	.....	4 50
F. Davey, Pros. St.	.....	4 50
A. Cheadle, Pros. St.	.....	2 03
W. H. Eves, Pros. St.	.....	120 22
W. Randall, Pros. St.	.....	38 00
Robert Marshall, Pros. St.	.....	19 83
S. Ryam, Pros. St.	.....	4 50
Canadian Express	.....	3 80
H. Matthewson	.....	22 63
O. Wilson	.....	1 13
Bank of Montreal, interest on overdraft	.....	19 10
H. Mathewson, Pros. Ave.	.....	10 13
C. Smith, carting	.....	65
H. Marshall, Pros. Ave.	.....	27 03
J. Marshall, Pros. Ave.	.....	23 40
D. Millard, Pros. Ave.	.....	14 25
N. J. Roadhouse, seats	.....	123 85
R. Osborne, Pros. St.	.....	180 83
J. J. McIntosh	.....	2,644 00
Wm. Cane & Sons, Pros. St.	.....	108 47
Metallic Roofing Co.	.....	8 82
Jno. Murphy, carting	.....	3 37
J. A. W. Allan	.....	78 73
C. H. R. Clark	.....	9 90
Canadian Steel Foundries, Limited	.....	29 00
Trustees, Methodist Church	.....	75 00
H. Matthewson	.....	3 25
T. B. Kirk	.....	18 55
H. E. Choppin, Sol. fees	.....	80 40
W. Randall	.....	8 00
R. Osborne	.....	500 00
Ball Planing Mill Co.	.....	19 50
J. J. McIntosh	.....	1,528 00
R. Osborne & Sons	.....	389 60
R. Osborne & Sons	.....	100 31
J. J. McIntosh	.....	1,586 00
J. J. McIntosh, Pros. St.	.....	103 62
G. T. Railway, freight	.....	8 40
W. H. Eves	.....	38 48
James Smart, on contract	.....	450 00
C. A. Thompson	.....	11 65

DISBURSEMENTS.—*Continued.*

1912-13.	Dr.	Cr.
J. A. W. Allan	.....	10 06
H. W. Johns-Manville Co	.....	3 00
J. J. McIntosh	.....	912 00
O. E. Tench, *re* Architect's fees	.....	500 00
O. E. Tench, Pros. School	.....	5 77
O. E. Tench, *re* Architect's fees	.....	130 85
T. Miles, repairs Pros. St	.....	3 10
R. Osborne & Sons	.....	97 40
Toronto School Supply Co	.....	84 68
Eric Mader	.....	125 00
J. J. McIntosh	.....	1,700 00
Bank of Montreal, overdraft interest	.....	1 15
J. Marshall	.....	18 25
Wm. Cane & Sons Co	.....	21 41
Canadian Steel Foundry	.....	1 26
James Smart	.....	450 00
H. F. S. Gardner	.....	5 80
N. J. Roadhouse, desks	.....	537 72
J. J. McIntosh	.....	451 00
I. S. Rose	.....	26 01
H. Matthewson	.....	13 50
B. W. Hunter, blinds	.....	50 00
Thos. Martin, labor	.....	7 65
J. Murphy, cartage	.....	1 65
T. Martin	.....	1 50
J. J. McIntosh, balance of contract	.....	4,352 00
J. J. McIntosh, Pros. School	.....	242 37
Bank interest on overdraft	.....	1 05
ditto	.....	6 10
	$29,270 89	$29,270 89

HIGH SCHOOL.

Receipts.		*Expenditures.*	
1913.			
Cash on hand	$416 38	Teachers' salaries	$5,810 00
Government grant	1,019 80	Officials' and servants' salaries.	484 95
County grant	3,121 36	Insurance	39 50
Municipal grant	2,600 00	Fuel account	278 01
Fees, county pupils	592 00	Library addition and furniture	176 33
Fees, resident pupils	576 00	Agricultural disbursement	598 44
Fees, non-residents	10 00	Agricultural instruction	1,316 62
Fees, Simcoe County pupils	91 55	Permanent improvement	244 70
Examination fees	92 00	Examination fees	156 18
Ag. training grant	2,000 00	Repairs to buildings and grounds	131 07
Miscellaneous	149 75	Miscellaneous	152 96
		Cash on hand	1,280 08
	$10,668 84		$10,668 84

PUBLIC LIBRARY.

Receipts.		*Expenditures.*	
1913.			
Cash on hand	$137 57	Rent and salaries	$330 00
Government grant	71 24	Books	268 25
Town grant	500 00	Magazines and newspapers	56 31
Tickets and catalogues	9 65	Insurance	13 50
Insurance refund	9 45	Printing	9 50
		Miscellaneous	2 75
		Bank interest on overdraft	25
		Cash in bank	47 35
	$727 91		$727 91

Insurance Policies in Force Covering Town Properties.

	Amount.	Expires.
Fire Hall, Norwich Union	$2,000 00	Feb. 6th, 1914
Power House and Machinery, Gore Dist., Perth Mutual and Merchants	10,000 00	Mar. 4th, 1914
Market and Town Hall, Gore Dist. and Economical Mutual, $3,000 each	6,000 00	June 5-16th, 1914
Boilers, etc., Maryland Casualty Co	10,000 00	Dec. 21st, 1915

Receipts and Expenditures of the Town of Newmarket, for the Year Ending December 31st, 1913.

Balance on hand, 31st December, 1912:		
Cash in Banks	$3,797 30	
Cash in Office	226 73	
		$4,024 03
Receipts.		
Resident taxes	$37,722 15	
Arrears of taxes	3,646 61	
Dog taxes	145 00	
		$41,513 76
Licenses		547 62
Rents		310 00
Water rates		2,843 33
Water meters and installing		1,597 15
School grants		253 00
Fines		225 00
Electric light		8,071 99
Miscellaneous		425 99
Banks' overdrafts at 31st December, 1913		12,782 99
		$72,594 86
Disbursements.		
Salaries and allowances	$3,207 06	
Printing, advertising and stationery	693 44	
Insurance	256 51	
Fire, water and light	6,363 61	
Law costs, 1912	200 00	
Roads and bridges	7,755 41	
Charity	98 30	
General debentures	11,401 92	
New wells	3,600 30	
Interest	470 10	
Water works capital	2,566 90	
Water works maintenance	285 57	
County rates	4,170 08	
School account	25,702 68	
Market	277 73	
Board of Health	813 01	
Miscellaneous	2,236 11	
Electric light maintenance	896 39	
Electric light capital	1,285 72	
Balance cash in office	314 02	
		$72,594 86

Current Assets and Liabilities December 31st, 1913.

Assets.

Cash in Treasurer's hands	$314 02	
Arrears of water rates	2,196 17	
Arrears of electric light	1,302 50	
Arrears of taxes, 1913	4,186 88	
Arrears of taxes, former years, less doubtful and uncollectable (per statement)	323 82	
Water meters installed and unpaid	462 05	
Town scales' rent	8 00	
Current balance deficit	6,961 03	
		$15,754 47

Liabilities.

Debentures No. 27, By-law No. 70, Water Works	$629 85	
Debentures No. 25, By-law No. 87, Water Works	377 91	
Debenture No. 23, By-law 111, Public School	650 51	
Bank of Montreal overdraft	6,682 13	
Bank of Toronto overdraft	6,100 86	
Debenture No. 1, By-law No. 378, Connaught Gardens	614 66	
H. E. Choppin, Town Sol., fees for 1913 (subject to adjustment)	200 00	
Sundry accounts, passed but unpaid	498 55	
		$15,754 47

COLLECTOR'S ROLL.

	Dr.	*Cr.*
Amount on Roll	$43,182 94	
Five per cent. added Dec. 1st to 31st Dec., 1913	50 01	
Poll tax	12 00	
Arrears, 1912:		
W. E. French, by Mr. W. C. Widdifield	49 28	
Hy. Ransom	16 33	

Cr.

Discount allowed to 21st Oct., 1913	.....	$532 76
Discount allowed on street oil-sprinkling	.....	140 00
Refunds allowed by law and order of Council	.....	601 15
Paid Treasurer arrears of taxes	.....	65 61
Paid Poll Tax	.....	12 00
Paid Treasurer, Taxes to 31st Dec., 1913, per Cash Book	.....	37,722 15
Paid Treasurer 5 per cent. added after 1st of Dec., 1913	.....	50 01
Balance uncollected (including $614.66 Frontage Tax from Connaught Gardens)	.....	4,186 88
	$43,310 56	$43,310 56

STATEMENT OF ARREARS OF TAXES PRIOR TO 1913.

	Business Tax.	Land Tax.
Bogart, F. M.	....	$41 95
Barker, R.	$7 80	....
Smith, J. W.	11 00	....
Hodgins, C.	6 36	....
Lyons, Jas.	4 65	....
Johnston, H. H.	7 80	....
Cane, C. E.	....	17 54
Flanagan Estate	....	349 67
McDonald, T.	....	20 56
Simpson, C. T.	....	38 24
West, E. J.	....	23 86
West, Sherman	....	25 45
Robinson, J. H.	....	17 70
Knight, Alice	....	22 77
Hartry, F.	....	5 80
Thoms, D.	....	23 60
Dunn, Ernest	....	6 47
French, W. E.	....	13 01
Lang, A.	9 72	....
McDonald, Thomas	....	10 45
Ransom, H.	....	1 63
Gilks, Wm.	....	21 34
Hodgins, P.	....	8 37
McDonald, J. J.	....	21 02
Bennett, W. F.	13 97	....
Prosser, F.	8 08	....
	$69 38	$669 43
Business		69 38
Total		$738 81

Assets.

Current Assets, as per Statement	$8,793 44	
Fire hall, land and appliances	2,500 00	
Building and land at power house	3,500 00	
Water works	5,000 00	
Town scales	50 00	
Artesian wells	9,000 00	
Hospital and land	200 00	
Clerk and Treasurer's Office	1,250 00	
Coal on hand, 175 tons	751 00	
Band instruments	100 00	
Electric light supplies	400 00	
Water works supplies	150 00	
Watering cart	150 00	
School property (lands and equipment)	85,000 00	
Market building and lot	8,000 00	
Steel and cement bridges and walks	25,000 00	
Jail building	100 00	
Office furniture (exclusive of schools)	200 00	
Electric light plant and machinery (rented meters included)	13,000 00	
Reservoir lots	250 00	
Mains, hydrants and reservoir	24,000 00	
Road planer and tools	150 00	
Water meters on hand and extensions	604 50	
Electric light meters on hand (not included in plant)	250 00	
		$188,398 94

Liabilities.

Debenture Liability.

Debenture By-law No. 70, Water Works	$2,234 10	
" " No. 87, Water Works	1,918 92	
" " No. 111, Public School	4,200 43	
" " No. 108, Water Works	1,131 26	
" " No. 134, Water Works	3,698 93	
" " No. 147, High School	3,013 87	
" " No. 209, Electric Light	2,041 96	
" " No. 234, Office Specialty Co.	1,637 86	
" " No. 253, Electric Light	4,416 46	
" " No. 285, Davis Leather Co.	6,446 13	
" " No. 293, Water Works and E. Light	2,578 42	
" " No. 301, Permanent Imp.	4,206 01	
" " No. 319, Meters and Extensions	1,964 72	
" " No. 336, Granolithic Walks	17,393 01	
" " No. 348, High School	14,009 22	
" " No. 345, Office Specialty Co.	4,499 99	
" " No. 373, Public School	27,578 56	
" " No. 378, Connaught Gardens	7,660 00	
		$110,629 85

Liability.

Accrued interest on Debentures due and unpaid	$800 89
Bank of Montreal, overdraft	6,682 13
Bank of Toronto, overdraft	6,100 86
H. E. Choppin, Town Sol., fees for 1913 (subject to adjustment)	200 00
Sundry accounts, passed and unpaid	498 55
	$124,912 28

Assets	$188,398 94	
Liabilities	124,912 28	
	$63,486 66	*Surplus.*

TORONTO, ONT., MARCH 3RD, 1914.

To the Mayor and Council, Municipality of the Town of Cochrane:

GENTLEMEN:—Order-in-Council under date of the 26th day of January, 1914, confirmed my appointment by the Provincial Municipal Auditor, J. W. Sharpe, K.C., to make an audit and examination of the books and accounts of your Municipality for the year 1913.

BALANCE SHEETS.

Cash Balance Sheet, exhibited on page 1, shows that there is a deficit at the 31st of December, 1913 of $16,795.76.

Deficiency has been caused by the construction of roads, sidewalks, water works and sewers out of Town funds.

Special Legislation is now being sought from the Provincial authorities to sanction the issue of debentures, for the sum of $22,500, which is the approximate amount of over expenditure on construction above debenture moneys.

Comparing the amount of the probable debenture sale of $22,500 with the deficit of approximately $17,000 there is an apparent surplus of $5,500, but when it is taken into consideration that several thousand dollars of the tax arrears will remain unpaid on the register from year to year, the Town is in a position that with the proceeds of the proposed debenture sale, it has sufficient convertible assets to pay off current liabilities.

Balance Sheet of fixed assets and deferred liabilities on page 2, shows that the ratepayers have an investment at the 31st December, 1913, of $25,550.19.

Inclusion on the Balance Sheet of lot 215 in the Town of Cochrane, and lot 22 in the Township of Glackmeyer, at the nominal value of $100 each, has been made solely for the purpose of showing the Town's ownership, as these lots were deeded free of charge, and there is no need to show inflated values.

CASH AND CASH BOOK.

Cash was balanced on the 28th January, 1914, and the amount on hand at that date of $58.03 was deposited into the Bank of Ottawa the same day. Deposits, when made, should cover all receipts intact to the time of deposit. If it is necessary to have sundry cash on hand, the Council had better advance the Treasurer a cheque for $25.00. As petty disbursements are made, receipts will be retained, which will be presented to the Council for repayment to him, so that at all times he will have cash or vouchers to the extent of this amount.

Cash Book has been well kept, and no entry therein for 1913 needed explanation. Necessity for a new cash book has now arisen on account of the present one being nearly completed. The *Planet* Printing and Publishing House of Chatham, having secured the tender for the printing of the Municipal Cash Book, are publishing two forms; one similar to that now in use, and another divided into two smaller books. One for the debit entries or receipts and the other for credit entries or disbursements. The latter is more adaptable to the Municipality's use as the larger book is somewhat cumbersome.

Cheques.

Cheques were seen for all payments, and were in proper order, being signed by the Mayor and Clerk, and endorsed by the payees. Payments were compared with the minute book, and were all authorized, with the exception of salary cheques, which are paid monthly, and are covered by the various By-laws, appointing the officials.

Invoices, payrolls, and other vouchers were attached to the cheques covering same. This system seems to be admirable.

Bank reconciliation on page 6, contains a list of the outstanding cheques at the end of the year. Those issued prior to August 16th, 1912, amounting to $70.72, should be written off, as there does not appear to be any possibility of them being presented.

Bonds.

Clerk and Treasurer Henry James Brown, is bonded by the United States Fidelity and Guarantee Company of Baltimore, for $2,000, Bond number is 206,119, expiry date, 1st of May, 1914. Premium of $8 is paid by the Town. Amount of bond is insufficient and a new bond for $5,000 is now being arranged for.

Collector Wm. Young is bonded by Policy No. 1263 in the Ocean Accident and Guarantee Corporation Ltd., for $5,000. Expiry date is 9th of July, 1914, and the premium of $37.50 is paid by the Town.

Council must see that officials who are interested with the handling of cash are bonded for a sufficient amount. Loss has already been occasioned to the ratepayers by the laxity of the Council in not seeing that the former tax collector was bonded for a larger amount, as the bond of $2,000 did not cover the collector's defalcations, and is certainly not in proportion to the amount he had to collect of some $20,000.

Insurance.

Insurance in force the 2nd of February, 1914, was totally inadequate, and the ratepayers would have to face a serious loss, if your Fire Hall was destroyed by fire. Fire Hall and equipment contained therein valued in all at $4,550, were only insured for $1,300.

The following buildings and equipment were not insured:—

Office equipment valued at	$300 00
Pump house, frame structure	700 00
Town stable	500 00
Fair building	500 00

When the Council's attention was drawn to the lack of insurance, arrangements were at once made to procure policies covering all town property.

Minutes.

Care and orderliness have been observed in the preparation and writing up of the minute book. Signatures of the Mayor and Clerk are attached to all the past year's work.

Inclusion of practically all By-laws in full detail in the Minute Book after the third reading thereof, is commendable.

By-laws.

Original By-laws are contained in a binder, but the Minute Book contains copies thereof, duly signed and sealed.

By-law No. 50 allowing T. & N. O. Railway to construct spur line is written in the minute book but is not signed or sealed.

By-law No. 61 providing for the municipality to pay half the cost of sewer built by the Transcontinental Railway Commission at a cost of $10,000 on the east side of Commando Lake, was read first and second time on December the 5th, 1912. There does not appear to be any mention of its third reading, although it was apparently assented to by the electors. Municipal Act, 1903, Sec. 373, states: "A By-law which is duly carried by the vote of the qualified electors, shall within six weeks thereafter be passed by the Council, provided, however, that when a By-law which the Council has been legally required by petition or otherwise to submit to a vote of the electors, is duly carried, it shall be the duty of the council within six weeks thereafter to pass the said by-law."

By-law No. 81, setting forth the rates to be collected for the year 1913, contained the following closing paragraphs:—

1—Taxes to be paid in three instalments:
First not later 15 July, 1913.
Second " 1 Sept., "
Third " 15 Oct., "

2—Upon all taxes in arrears from and after the said dates a charge of 5 per cent. shall be payable by reason of such default.

3—Upon all taxes in arrears on the 1st day of January, 1914, an additional charge of 5 per cent. shall be payable.

Assessment Act, Sec. 102, par. (2) states that the Council may pass a By-law allowing a discount on taxes paid on a specified date and impose an additional percentage on those paid thereafter, providing no greater percentage charge than five per cent. shall be imposed on any instalment of taxes or on the aggregate amount of taxes.

Sec. 134 provides for the adding of ten per cent. on taxes returned against land at the 1st of May, but where by the By-laws of the Municipality, taxes are payable by instalments and a percentage has been added for default in payment of any instalment, the treasurer shall only add to the amount of taxes remaining unpaid upon the 1st day of May the legal rate of interest less what has already been added for such default.

Reference to these sections shows that the second imposition of five per cent. interest is illegal. However, the collector does not appear to have collected any interest whatever, so there is no ground for complaint.

Accounts Payable.

These have been divided into two sections. Those on account of construction, amounting to $8,380.13, and those contracted for general purposes, amounting to $1,408.75.

Regarding a certain account placed before Council for payment, reference to the Municipal Act, 1913, Sec. 53, Sub-sec. P., is sufficient to guide the Council in their action in this matter.

Debentures.

Statements of these appear on page 3. Sales were all made at par. Cancelled debentures and interest coupons were seen for all payments.

Interest coupons may be pasted into a scrap book, so that at any date all coupons may be accounted for.

Construction.

Work has been undertaken in somewhat of a haphazard manner. There does not appear to have been any attempt made to keep the expenditure, within the limit of the debenture sale.

Reference to the statement of over expenditure on construction work, shows that at the 31st of December, 1913, there was over expended $22,222.86. Of this amount, $10,092.73 has actually been paid in cash. Construction Accounts payable, amount to $8,380.13, and under By-law 46, there has yet to be provided for jail construction an amount of $3,750.

Debenture moneys received for a specific purpose, may be set aside in a special bank account, and cheques drawn thereon for the payment of accounts. The Council at any time, can easily determine what funds they have on hand for the completion of the work, outstanding accounts, of course, being taken into consideration. If it is then found that adequate funds are not on hand, proceedings should at once be taken to secure the issue of more debentures, and not continue until the bank refuses further credit.

Plans.

Plans should be on file covering the cemetery lay-out, sewer construction, waterworks construction, also exhibiting hydrants, and the Town layout. Plan of the Town now in the Treasurer's office is too small for efficient use and a larger one should be obtained.

Assessor should be given a copy so that he may be guided in his work.

Tax Arrears.

No proper arrears register had been prepared, and on a motion of Council, passed February 5th, 1914, moved by J. Drinkwater, seconded by S. Leger, that the Provincial Auditor be authorized to go into the matter, along with the Clerk, of preparing a proper tax arrears roll and the adding of the proper percentages.

Assessment Act, Sec. 134, par. 2, provides that on the 1st day of May, in every year that the Treasurer shall add 10 per cent. to the arrears then due in respect to any parcel of land. This was not done prior to the audit, and there has been a loss of interest to the ratepayers to the extent of several hundred dollars, by neglecting the imposition of interest under the above section. There has been added to the 1911 and 1912 taxes returnable against lands, the sum of $584.74. The Treasurer has also been instructed not to receive any of the 1913 tax arrears, without having included the five per cent. as imposed by By-law 81. This should also mean a revenue to the Municipality of some few hundred dollars.

Certain ratepayers were undoubtedly taking advantage of the Council's inaction in not imposing interest on arrears In common fairness to those ratepayers who have promptly paid their taxes, and enabled the municipality to finance, the Council should now take prompt and drastic action in seeing that there is no further unnecessary delay, in the paying up of back taxes.

1912 Income, Business and Building tax arrears, as shown on page 13, and Water Frontage Arrears as shown on page 14, amount to $1,306.97. 1913 Income, Business and Building tax arrears, and Water Frontage arrears amount to $914.10. The Business, Income or Building taxes should be collected forthwith, or by a motion on the minute book, be written off, as these are not returnable against land. The Water Frontage Tax being mostly against T. & N. O. Railway Lands, may be returnable against such lands, if it is thought they can be legally collected, at a later date, but it is uncertain as to what course could be pursued; these taxes have, for the time being been listed, and await action of the Council. There is no doubt that a great many of the Business and Income taxes contained in the before-mentioned lists, could have been collected, if the collector had been more prompt, and in any case, as long as the party assessed is in the district, he may be proceeded against, for the recovery of such taxes.

Tax arrears as follows were written off, and it is for the Council to pass a resolution sanctioning this action.

1911—Lot 320, bought by Town		$28 80
" 573, entered twice on roll No. 5, and 542		10 80
" 588, " " " " " 551		9 00
1912— " 215, bought by Town		10 50
" 219, entered twice on roll No. 6, and 148		32 50
		$91 60

Special statement form was designed showing the tax arrears for 1911, 1912 and 1913 with the interest imposed. The Treasurer is now preparing these from the Tax Arrears Register, and as completed, they are being issued to the lot owners, so that they may know their total indebtedness to the Municipality and make payment forthwith.

TOWN OF COCHRANE.

Electric Power.

Franchise to Cobalt Power Company, Limited, for ten years is covered by By-law No. 29, passed May 4th, 1911. Street arc lamps are to be charged for at the rate of $65.00 per annum, and 75-watt lamps are to be charged for at the rate of $20.00. The two arc lights are charged at this rate, but the other lamps are charged at the rate of $21.66. On an explanation being requested from the power company, they state in regard to the street lighting: "Our agreement with the Municipality specifies 75-watt lamps at $20.00 per year, but the Council of 1911, wishing to have larger lamps, agreed to pay $21.66 per year for the 80-watt lamps now being used for street lighting."

Statement of the Northern Ontario Light and Power Company's account at December 31st, 1913, is shown hereunder:

Street lighting	$149 94	
Pump house lighting	8 00	
Fire hall lighting	24 00	
Pumping	2,164 09	
Sundries	599 96	
	$2,945 99	
By contra account, for construction work		$1,589 89
Balance due		1,356 10
		$2,945 99

Council have acknowledged all of this account, with the exception of extra charge for pumping in February, 1912, of $133.00. This amount is apparently due the company, and the Council will either have to disclaim the responsibility of the charge, or acknowledge their liability of the account.

Assessment Roll.

Affirmation as required by the Act was attached to the roll. Entries were clearly made, but additions were incorrect, as also was the summary.

Alterations were checked with the Minutes of the Court of Revision, and owing to the assessor's mistake in the amount of income exempted from taxation, all the assessments in this respect had to be revised.

Net summary is as follows:

Actual real property	$1,257,700 00	
Taxable real property		$752,850 00
Business		114,217 00
Income		16,860 00
Total		$883,927 00

Clerk and Treasurer.

Appointment of Clerk and Treasurer, Harry Brown, was made under By-law 68, dated February 20th, 1913, at a salary of $900.00 per annum. By-law 92 passed January 15th, 1914, increased the salary to $1,000.00. From the general condition of the work, the Municipality have an efficient official in Mr. Brown.

Defalcations of one collector, and the carelessness of another, have laid the onus of straightening out a great many of their transactions on his shoulders.

Tax Collector and 1913 Rolls.

William Young was appointed under By-law 85. His remuneration was to be one per cent. on 1913 taxes, five per cent. on tax arrears, and one per cent. on water rates. Collector's Roll had not been returned at the time of making the audit, and it was found necessary, owing to the complicated state it was in, to assist him in its return. This entailed very arduous work, as in most cases a cash payment from one party applied on several lots, and at that it only represented one of three instalments, otherwise a third. The collector had neglected in many cases to notate in his cash book what lots the cash was to apply on, and this necessitated a scrutiny of the whole roll, to find what lots were owned by the party making payment. On page 11 there is exhibited the collector's account, and it will be observed that there are apparent over-payments to the extent of $21.72. These may apply on certain lots, but lacking sufficient information, nothing further could be done at the time. It is now for the Treasurer to gradually try and account for these amounts.

Certain items marked "Paid" on the Collector's Roll amounting to $176.23, (see page 12), which the collector claims that if he has received the cash it has been applied on other lots, were not charged to him, and are included among the 1913 tax arrears. It is for him, however, to satisfy the Council that these amounts have not been collected, and until this is done commissions due him on account

of collections should be withheld. All that can be said is that the collector was incompetent, and it is for the Council in future to assure themselves of appointing an efficient collector, with clerical ability.

Alterations were made on the roll in ink, with no authority. No notice, however, was taken of these alterations, and the collector disclaims any knowledge of them. Roll for 1913 appears to have been handed over to the Collector before the final revision by the Judge. This should not be allowed to occur again.

Assessment Act, Sec. 102, provides that "The Council may by By-law require the payment of taxes to be made into the office of the treasurer, or collector, by any day or days to be named therein, in bulk or by instalment."

Either the taxes should be paid into the local bank or received by the Treasurer at his office. If they are to be paid to the collector, an office should be provided, wherein, at certain days and hours, taxes may be paid. With the exception of enforced collections, it should not be necessary for the collector to make a house to house canvass, as it is a difficult matter to prepare proper receipts while on such a round.

Regarding receipts, these should be in duplicate, numbered consecutively, and all numbers accounted for. Lots should be enumerated, and interest or discount items plainly marked thereon.

Cash Book specially designed has been submitted to the Council for adoption, and should obviate any further confusion in tax collections, if properly kept.

Summary of 1913 Collector's Roll.

Assessment.	Purpose.	Rate.	Amount.
$883,927	General	20 mills	$17,674 94
Special	Water frontage	7½ "	1,915 06
$728,692	Public School	3½ "	2,551 01
$155,235	Separate School	23 "	3,570 45
	Total on Town Roll		$25,711 46

Summary of 1913 School Roll (Unorganized District).

Assessment.	Purpose.	Rate.	Amount.
$84,475	Public School	3½ mills	$295 58
$18,400	Separate School	23 "	423 28
	Total on School Roll		$718 86

TOWN OF COCHRANE.

Water Frontage Levy.

Water users are now paying three different rates on account of the waterworks:

1. General debenture rate.
2. Water rates.
3. Water frontage levy for assisting in paying maintenance costs.

Question as hereunder was submitted to the Provincial Municipal Auditor:—

By-law 49, dated 18 April, 1912, fixing the Water Rates, states the price, rate or rent per annum which any owner or occupant of any house, tenement, lot or part of a lot, or both, in or past which the water pipe shall run, shall pay as the water rate or rent, whether such owner or occupant shall use the water or not, and also

the prices, rates or rents, which such owner or occupant shall pay for the use of the water supplied to him or her from the waterworks of the said corporation, shall be as hereafter set out.

All lots or parts of lots shall be taken at the value thereof on the revised assessment of the town for the year previous: shall be charged for the land value only at the rate of 15 mills on the dollar, and that same be collected with the municipal taxes.

By-law No. 80 amends the above section by striking out "year previous" and inserting "current year." Also striking out "15 mills" and inserting 7½ mills. This by-law bears date of 19th June, 1913.

Construction of Waterworks was paid for out of general debenture moneys, and the water frontage levy as imposed by By-law 49 does not appear to be legal.

The apparent intention was to cover any deficiency arising from insufficient revenue to meet maintenance charges. As will be seen by the subjoined statement, that with the inclusion of the special 1913 levy, there is a surplus for the year 1913 of about $1,000, and this amount, augmented by the stated increase of water revenue for the year 1914, would render it unnecessary to continue this special levy.

Revenue Statement for the year 1913.

Total collections for year		$3,659 76
Special levy, water frontage		1,915 06
Power, 12 months at $200	$2,400 00	
Engineer	600 00	
Maintenance for 1913	1,583 37	
	$4,583 37	$5,574 82
Surplus	991 45	
	$5,574 82	$5,574 82

Answer: Sec. 37, chapter 235, R.S.O. 1897, provides for the levy of a special frontage tax not exceeding four mills on the dollar of the assessed value, for the purpose of assisting in the payment of any debentures issued for the purposes of waterworks constructed under the provisions of the Act. The collector is required to apply on such special tax the amount of any payment made by any owner or occupant for the use of water, upon production of a receipt for same. It is apparent that By-law 49 does not comply with the provisions of this section. Section 37 is now Section 15, chapter 41, 3-4 Geo. IV.

Deeds issued by the T. & N. O. Railway Commission contain this clause: "The title of the said owner is subject to the following—'Any Provincial and Municipal taxes, charges, rates or assessments and school or water rates imposed for (different years mentioned) or afterwards.'"

It is apparent, therefore, that such vacant lots belonging to the Commission may be legally assessed, although it is evident that collection of taxes will be deferred until date of sale of these lots.

Water Works.

Revenue from water rates has not been sufficient so far to cover the cost of maintenance, and reference to the water frontage levy report will show the results for the year 1913.

By-law No. 49 contains the schedule of water charges, which are many and varied.

Register of water consumers, now kept by the Treasurer, was checked, and the arrears amounting to $372.64 are detailed on pages 8 and 9. There does not appear to be any reason for so many old accounts still being in arrears, and it is apparently due to the indolent manner in which the water collectors performed their duties.

Water rates are now payable at the Town Treasurer's Office, and it is for him to inquire into the reason of non-collection of old accounts.

There should be no loss of water rates, as will be seen by Chapter 235, R.S.O. 1897, Sec. 20, para. (2), which states that the sum payable by the owner or occupant of any house, tenement, lot, or part of a lot, for the water supplied to him there, or for the use thereof, and all rates, costs and charges by this Act to be collected in the same manner as water rates, shall be a lien and charge on the house, tenement, lot, or part of a lot, and may be levied and collected in a like manner, as municipal rates and taxes are by law recoverable.

Collector William Young has to account for the following:—

August 5th, 1913, E. Caswell, entered in water cash book, fol. 1	$2 92
September 23rd, 1913, J. B. Bleis, entered in cash book, fol. 4	3 52
November 4th, 1913, A. J. Jackson, receipts produced	4 00
Amount not paid over to Town Treasurer	$10 44

Water register is to be kept in better form, and arrangements were made with the Treasurer so that the columns when totalled will show the quarterly rate, the cash and discount applying thereon, and the arrears.

Charges once made should only be remitted by Council, and a list of such allowances should be prepared and presented at a future meeting, to be dealt with.

Water Works Cash Book and Official Receipt Form has been submitted for adoption.

Water Pumping.

Agreement forming part of By-law 29, passed 4th of May, 1911, details the pumping arrangement. As there appeared to be some conflicting opinions regarding this matter, Mr. Frank Graff, Superintendent of the Northern Ontario Light and Power Company, Limited, was written to as follows:—

1. Agreement calls for the supply of 200,000 gallons of water per diem, the municipality to pay $200 per month. Supply further than this to be charged for at a rate of 3½c. per 1,000 gallons. You have made extra charges for pumping, and it is, therefore, understood that you are supplying more than you first contracted for. What, in your opinion, is the quantity supplied each day, and in proportion to the population does this not appear to be excessive? Do you think there is waste caused by defective mains, or are consumers wantonly wasting water?

2. Agreement calls for installation of meter to measure quantity of water pumped. This has not been done. Will you kindly give your reasons?

3. What are your arrangements with the Municipality regarding the new pump?

4. Water tower is said to be not in use. What, in your opinion, is the cause of this?

Reply to the foregoing is hereunder:—

1. Our agreement calls for the supply of 200,000 gallons per day, for which the Municipality is to pay $200.00 on the 15th of every month. Although we have been supplying considerable more than 200,000 gallons per day, we have not made

any additional charges, except in case we were called on to operate the fire pump, and in such case we made a charge of 3⅓c. per 1,000 gallons. We arrive at such quantity pumped by multiplying the capacity of the pump by the time operated.

With reference to the quantity of water pumped daily, I might say that since April 15th, 1913, we have pumped approximately 300,000 gallons a day into the water mains. This quantity of water should greatly exceed the requirements of the population of this town, but I am not in a position to say just how the water is wasted, whether by the consumers or defect in the main, but I might say that as much water is being consumed at night as during the day, and this fact applies to summer as well as winter, so that the running of the water to prevent freezing would not account for all the waste.

2. According to our agreement, we are to supply one meter, but at present water is being supplied from two different locations, and in this case, before ordering a meter, we require the Municipality to state where the meter is to be installed, but we have been unable to obtain this information.

3. We made an agreement with Mayor Carter, whereby the Municipality would pay $150.00 and the Company would purchase and install in the pump-house at Spring Lake a pump constructed to pump water against such pressure as required to fill the water tower.

4. There are two reasons why the water tank is not used:

(1) The pump was constructed to fill the water tower from the pump-house on Norman Lake, which required 70 pounds pressure, and from Spring Lake, 90 pounds pressure is required.

(2) There is not sufficient water supplied from the springs to operate the pump at full capacity.

Water Commission.

Water Commissioners acted from the 1st of January to the 1st of May, 1913. Cash Statement covering that period, prepared by the Town Treasurer, is exhibited among the other statements.

Commissioners had apparently no legal status to act, so the management of the Waterworks was taken up by the Municipal Council, and the cash and bank balances were transferred to the general town account on May 5th.

System in the Commission period was not very complete, and a close audit was difficult to make.

Scavenging.

Max Henry was appointed by By-law 53 at $190.00 per month, he to supply a team of horses and at least two men. His services were discontinued after August 31st, 1913, by resolution dated July 21st, 1913.

By-laws should only be amended or rescinded by By-law. Resolution dated August the 9th, 1913, appoints Jas. Rose at $110.00 per month, he to provide horse and cart.

Scavenging accounts outstanding at 31st of December, 1913, amounting to $61.25, need to receive the attention of the Council. Such that are good should be immediately collected, and those uncollectible should, by resolution on the minute book, detailing the names and amounts, be written off to the Loss Reserve provided for that purpose.

Scavenging work is now being charged for, and a register is needed for the recording of charges and receipts of cash.

Fines.

Revenue in the past has been considerable, but since the granting of liquor licenses convictions for the illegal selling of liquor have abated, and consequently the receipts from this source are less.

Liquor License Act, Sec. 90, para. 2, states: "That the Council of every Municipality shall set apart not less than one-third of such fines and penalties received by the said Municipality for a fund to secure the prosecutions for the infractions of this Act, and by any By-laws passed in pursuance thereby."

During the absence of the senior magistrate, Mr. S. J. Dempsay, court was held by Mr. A. J. McDonald and Mr. W. S. Carter. Fines were paid over to the Treasurer, but apparently no returns were made by them, as required by Chapter 94, R.S.O. 1897, sec. 8.

Conviction record, in the care of Magistrate S. J. Dempsay, was audited and found correct. Returns only being made to the Municipality quarterly, there remains in his hands at the 31st December, 1913, the sum of $488.00.

Complete record of convictions could be arranged for if temporary magistrates would make returns to the permanent one.

Question as to when fines are to be paid over to the Municipality is answered hereunder by J. W. Sharpe, K.C.

Chapter 94, R.S.O. 1897, Sec. 8, provides that every Police Magistrate shall make quarterly returns to the Clerk of the Peace of the County, and to the Inspector of Legal Offices at Toronto, on or before the second Tuesday in each of the months of March, June, September and December, of every year, of convictions, fines, etc.

There does not appear to be any stated time when fines due to the Municipality are to be paid over to them, and the Police Magistrate, acting apparently under the above section, is making payments quarterly to the Municipality.

Can the Municipal Council provide for the paying over of moneys at more frequent intervals, as there is a loss of interest occasioned by the delay?

Answer: I cannot find in any Statute any direction as to the time of payment over of fines to the Corporation which is entitled to them. Neither do I find any provision which would justify retention of such fines for any length of time by the Police Magistrate. The natural inference is that moneys belonging to the Municipality should be paid over without unreasonable delay. Sec. 94, now Sec. 28, Chapter 35, 10 Edward VII, does not fix the time for payment over of fines. The heading of column 9, Form 2, of the Act, "To whom paid over by Justice and when," implies that fines are supposed to be paid over from time to time, not alone at same time as returns are made.

Fines to the amount of $47.00, due from Mr. W. S. Carter at the 31st December, 1913, were paid over the latter part of February, as he was out of town in the intervening period.

Fees.

Record of these is kept by Chief Constable Thomas Portland, and at the 31st December, 1913, there was a balance of $58.50 due to the Municipality. This was paid over the early part of January, 1914. Revenue from fees goes a great deal towards covering the chief's salary.

Audit of the register wherein the fees are recorded was made, entries were very clear and neatly made, and all fees were accounted for.

Licenses.

Total revenue from this source of over $2,000.00 for the past year justifies the keeping of a License Register, wherein the names of all licensees may be entered according to the kind of license issued.

License No. 38, issued to Geo. Cleverly on February 5th, 1913, for restaurant, amount of $5.00, was not entered in the Cash Book. In the ex-Treasurer's absence Mr. Peters, acting for him, paid over this amount with interest, and stated that from his recollection the original was destroyed, but on account of the licensee not now living in the neighborhood, no proof could be obtained to verify his contention. In the case of any license or other voucher cancellation, the original should be re-attached to the stub or duplicate.

List of license fees prepared while perusing the By-laws should be of future service to auditors in verifying the cash receipts:

Kind.	Rate.	Term.	Expires.	By-law No.
Auctioneer	$10 00	Yearly	1 May	39
Billiards and poolroom, 1st table	10 00	"	"	32
" " others	5 00	"	"	32
Bowling alley, 1st bed	10 00	"	"	32
" " others	5 00	"	"	32
Building permit	5 00	"	"	47
Cigarette and tobacco, retail	25 00	"	"	64
Circus	100 00	Daily		41
Dog, dog	2 00	Yearly		65
bitch	4 00	"		
tag	0 10			
Laundries	5 00	Yearly		35
Merry-go-round	50 00	Weekly		41
Milk vendor	1 00	Per annum		40
Pedlars and hawkers, on foot	25 00	Yearly	1 May	37
" " with wagon	50 00	"	"	37
Restaurants	5 00	"	"	34
Shooting gallery	15 00	"	"	41 & 77
Side shows	25 00	Daily		41
Soft drinks	10 00	Yearly	"	31 & 74
Temporary photographing	1 00	Daily		41
Theatre and moving pictures	30 00	Annual from date of issue		36
Transient traders	50 00	Yearly		21
Wagons, 1 horse	3 00	"		24
" 2 horse	5 00	"		24

Fire Brigade.

Prior to March, 1913, a cheque was issued to the Secretary of the fire brigade, covering the total pay roll for the month. These cheques were deposited into a Fire Brigade Bank Account, and individual firemen's cheques were drawn thereon, signed by the fire chief and secretary. With the exception of several one and two dollar items, cheques were seen, marked "Paid" by the bank, and endorsed by the various firemen.

Since March 1st, pay roll signed by the chief has been passed on by the Council, and individual cheques issued by the Town Treasurer to firemen. To avoid the annoyance caused by the continual calling of firemen for their cheques, before the pay roll has been passed by Council, a resolution should be introduced that the cheques be handed over to the Secretary of the Brigade for distribution.

Minute Book and record of fires are neatly kept, and apparently contain all incidents connected with the brigade. Secretary F. C. Ivy has acted since the 1st of August, 1912, to 31st December, 1912, and is again acting from 1st of January,

1914. William H. Taylor acted from the 1st of January to the 31st December, 1913, and he was requested by registered letter on the 5th of February to attend the Town Clerk's Office with such books and documents that have reference to the local fire brigade. He failed to put in an appearance, and it was thought unnecessary to put the Municipality to any expense in securing his appearance. On February 25th a letter was received from him, dated February 14th, stating that he had only just received the letter requiring his attendance, and that all books of the Fire Department are in possession of Mr. F. C. Ivy, who is Secretary-Treasurer of the department, and also that he only paid such amounts as were ordered from time to time, the pay roll being handed to the Town Clerk, and cheques issued by him direct. Any other items for which cheques were issued are accounted for in the minute book of the department and the bank book.

Remuneration for the firemen's services in attendance at fires and practices is as follows:

Chief, 1st hour	$2 00
" 2nd hour	1 50
" other hours	1 00
" practice	2 00
Firemen, 1st hour	1 00
" 2nd hour	0 75
" other hours	0 50
" practice	1 00
Drying hose	25 cents an hour.
Team of horses and man	5 00

By-law is not in evidence in connection with the Fire Brigade allowances, and it would be better if the arrangements with this department were drawn up in proper form and passed as a By-law.

Jail.

Included among other items for which debentures were sold under By-law 46 was the amount of $3,750.00, for constructing the Town Jail. On account of the over expenditure on construction of waterworks and sewers no moneys were available to commence this work.

When the proposed issues of debentures are sold, covering the stated over expenditures, the cash received will, to the extent of this amount, be used for building the jail. On the Cash Balance Sheet the Town Jail has necessarily been shown as a liability, and is also shown as a fixed asset on the Investment Balance Sheet.

Telephones.

Under By-law No. 30, dated 13th May, 1911, a franchise is given to William J. Bauldry, for ten years' telephone rights. House telephones, within one-half mile of central exchange, are to be charged for at the rate of $20.00 per annum. Business telephones within the same distance a charge of $30.00 Four telephones are provided for town use, free. These are situated, viz.:

1. Town Clerk's Office.
2. Fire Hall.
3. Police Chief.
4. Police Magistrate.

Hospital.

Toronto Northern Relief Fund Trustees have a surplus in their hands, and propose the erection of a General Hospital.

Council under this agreement passed By-law No. 57, guaranteeing its maintenance, and By-law No. 89 providing free site on part of Lot 22, second concession.

By-law No. 57 does not appear to be very definite, and the matter was referred to J. W. Sharpe, K.C., for his opinion.

Question.

Section 398, para. 27, Municipal Act, 1913, empowers the Council to pass By-laws for granting aid to any incorporated Society or any Association of individuals for the erection, establishment or equipment of public hospitals for the treatment of persons suffering from disease or from injuries.

By-law No. 57, passed by the Council in October, 1912, briefly states: that the Town of Cochrane hereby guarantees the maintenance of the said hospital upon and after its completion.

Can the Council under the above section guarantee an unknown amount for an indefinite period, such as stated in By-law No. 57.

Answer.

In my opinion the By-law in question is not valid; if it were the powers of Municipal Councils in aid of hospitals would be unlimited.

Public Schools.

Abstract Statement of Receipts and Disbursements from January 1st to December 31st, 1913, showing the source of receipts, and the application thereof, is appended.

Balance Sheet exhibiting financial standing at the end of the year 1913 is also included, along with the list of accounts payable at that date.

Examination of the books and vouchers finds all in order.

Cash book in use, although clearly written up, is not adaptable for the school transactions. An analysis of the receipts and disbursements was necessary before the abstract statement could be prepared.

Municipal school cash book is obtainable from the *Planet* Printing and Publishing House of Chatham, Ontario, and is specially ruled for the requirements of school accounts. One should be obtained and rewritten from the 1st of January, 1914.

Section 72, para. (*o*), "Provides for the School Board to submit to the Municipal Council, on or before the 1st day of August, or at such time as may be required by the Council, an estimate for the current year of the expenses of the schools under their charge." Current year is intended to mean the current calendar year.

As the Municipality is indebted to the Public School at the 31st December, 1913, to the amount of $3,216.05, less any uncollectible business and income taxes, provision must be made for this amount when submitting the Annual Estimates for 1914, as it is unnecessary to levy in any one year more than is needed for the maintenance of the school.

By-law No. 46 provides, among other items, for the raising of $3,000.00 for building a school house. When the debentures were sold the amount was not paid over to the School Board, but credit was given in their ledger account in 1912 for $1,600.00, and in 1913 for $1,400.00. The balance now due of over $3,000.00 may be accounted for in this way.

It is evident, however, that the Public School levies in 1911, 1912 and 1913 were sufficient to build and equip the school house and also pay for the cost of maintenance.

William McD. Douglas has been Secretary-Treasurer for the years 1912-13, and also for 1914. Section 75, para. (1), Public School Act, "States that the Treasurer is to give security as requested by the Board." Up to the date of the audit no bond or security was in evidence, but according to a resolution on the minute book, arraugements are being made with the Dominion Guarantee & Accident Co. for a bond of $1,000.00.

Minute book is well kept and apparently contains all the history of the Board meetings. Mention could be made therein of the date of appointment and salary of teachers, and reference made to the agreement on fyle.

Insurance in force is as hereunder set out, and appears to be sufficient:—

Union Assurance Society, Limited.

Policy No.	Amount.	Premium.	Term.	Expiry.	Building.	Equipment.
1775174 ..	$2,500 00	$100 00	3 yrs.	13th Nov., 1915	$2,000 00	$500 00
1775029 ..	1,500 00	60 00	3 yrs.	8th Oct., 1915	1,300 00	200 00

Separate School.

Much confusion has resulted in the collection of taxes, owing to the By-law imposing the rate insofar as it affected the Separate School being quashed.

Council appear to be in a quandary as to the right action to take, and the matter being of some importance to them, the following was referred to the Provincial Municipal Auditor, J. W. Sharpe, K.C.

Question.

Section 67 of the Separate School Act provides for the School Board to impose, levy and collect school rates by its own collectors.

Para. 2 provides for the return to the Clerk of the Municipality certain uncollected land taxes before the end of the current year.

Para. 5 provides that the Council shall make up the deficiency arising from such uncollected taxes out of the general funds of the Municipality.

Under Section 70 the Council, if so requested, shall, through their collectors, collect such school taxes, and the taxes as and when collected shall, within a reasonable time thereafter, and not later than the fourteenth day of December in each year, be paid over to the Board, without any deduction whatever.

There is no stated provision in this section for the Council to make up the deficiency arising from uncollected land taxes, and it would appear that the same course would be followed as laid out in Section 67, paras. 2 to 5.

Answer.

So much of the By-law as provides for the imposing of a rate for Separate School purposes has been quashed. Conditions are now, that no rate has been struck, there cannot be a deficiency in the collection of taxes which have no existence, and there is no such deficiency to make good.

Under the circumstances any question as to the application of Sec. 188 of the Assessment Act need not be considered.

System.

Lack of proper designed books and forms for the recording of transactions has no doubt been the cause for the complicated state of certain records.

However efficient a book-keeper may be, unless he is supplied with the requisite forms his work may not be of much use, either in helping the auditors to detect fraud, or compiling statements.

List of suggested books and forms to be adopted was submitted to the Council, and it is for them to act further in the matter.

Conclusion.

Revised Statutes of Ontario will be issued in the course of a few months, and I would recommend the Council to procure these for the use of the Clerk, as a great many matters pertaining to Municipal legislation are not contained in the Municipal Act, and the Clerk can certainly not advise the Council of certain sections if he is in ignorance of their existence.

Condition of the 1913 Collector's Roll, and the preparation of the Tax Arrears Register, prolonged the audit. However, the Municipality is now in a position to conduct tax sales of those lands which are three years in arrears.

Assistance of Mayor Taylor, ex-Mayor Carter, and the Council is gratefully acknowledged, and the foregoing report is herewith respectfully submitted. trusting that the many matters touched upon may be of guidance and interest to the Council.

Henry Glover,

Municipal Auditor.

Costs of this audit, $404.50.

CASH BALANCE SHEET.

AS AT 31st DECEMBER, 1913.

Current Liabilities.

Bank of Ottawa, overdraft, per pass book		$8,150 32
Cheques outstanding, per schedule		115 02
Accounts payable, sundry, per schedule		1,408 75
Accounts payable, construction, per schedule		8,380 13
Northern Ontario Power Co., per statement		1,223 10
Public School Board, per ledger		3,192 19
Separate School Board, per ledger		3,022 82
T. & N. O. R. Commission, Agricultural Grounds		1,995 00
Debenture interest, By-law 19, due Jan. 2	$1,321 61	
Debenture interest, By-law 28, due Jan. 2	2,740 38	
		4,061 99
Cash suspense, Wm. Young, water rates	$2 59	
Cash suspense, McD. Douglas	5 00	
		7 59
Town Jail, By-law No. 46		3,750 00
Reserve (estimate to cover probable losses in realization of liquid assets)		3,000 00
		$38,306 91

Liquid Assets.

Tax arrears years 1911 and 1912, land	$3,669 87	
" " " " " " interest	584 74	
" " " " " " income, etc.	1,306 97	
		$5,561 58
Tax arrears year 1913, per roll		10,200 34
Water rates arrears, per schedule		372 64
Scavenging accounts, per schedule		161 25
Police Department—Dempsey, S. J., fines, Dec.	$488 00	
" " Carter, W. S., fines, Dec.	47 00	
" " Portland, T., fees, Dec.	58 50	
" " Costs advanced	70 00	
		663 50
Grand Trunk Pacific Ry., construction work		155 07
Sinking Fund, Bank of Ottawa		4,045 79
Sundry accounts, Thorning, Otta, shortage	$191 13	
" " Taylor, Geo., water	69 85	
" " Anglican Church, bldg. permit	5 00	
" " Young, Wm., bldg. permit	5 00	
		270 98
Insurance unexpired		80 00
		$21,511 15
Deficit at 31st December, 1913 (to be covered by debenture Issue)		16,795 76
		$38,306 91

MUNICIPALITY OF THE TOWN OF COCHRANE.

BALANCE SHEET OF FIXED ASSETS AND DEFERRED LIABILITIES AT 31ST DECEMBER, 1913.

Deferred Liabilities.		Fixed Assets.		
Roads and Bridges Debentures, By-law No. 19	$22,027 07	Roads and Bridges, By-law No. 19	$25,000 00	
		" " By-law No. 46	12,375 78	
		" " T. & N. O. Ry.	2,500 00	
				$39,875 78
Waterworks and Sewers Debentures, By-law No. 28	45,672 98	Waterworks and Sewers, By-law No. 28	$50,000 00	
		" " By-law No. 46	950 00	
		" " By-law No. 52	30,000 00	
		" " Town funds	12,466 95	
		" " Accounts payable	8,380 13	
				101,797 08
Consolidation Debentures, By-law No. 46	35,862 48	Real Estate, Lot 320	$650 00	
		" " Lot 215	100 00	
		" " Lot 22, Glackmeyer	100 00	
		" " Stable	469 43	
				1,319 43
Waterworks and Sewers Debentures, By-law No. 52	29,184 47	School buildings		3,000 00
		Fire Hall, buildings		1,550 00
		Fire Department, equipment		3,000 00
		Cemetery, land		813 65
		Agricultural grounds, land	$2,000 00	
		" " buildings	485 00	
				2,485 00
		Office furniture		256 25
		Loose tools, grader, etc.		450 00
		Town jail, construction provided for		3,750 00
	$132,747 00			$158,297 19
Ratepayers' investment at 31st December, 1913	25,550 19			
	$158,297 19			$158,297 19

TOWN OF COCHRANE.

STATEMENT SHOWING OVER-EXPENDITURES ON CONSTRUCTION OF DEBENTURE MONEYS TO 31ST DECEMBER, 1913.

Year.	By-law No.	Purpose.	Amount of Sale.	Cash Paid.	Unpaid.	Over-Expended.
1910	19	Roads and sidewalks	$25,000 00	$25,000 00	.....	.....
1911	28	Waterworks and sewers	50,000 00	51,339 73	.....	$1,339 73
1912	46	Public School	3,000 00	3,000 00	.....	.....
"	"	Jail	3,750 00	.....	$3,750 00	.....
"	"	Cost of issue	183 36	183 36	.....	.....
"	"	Roads and sidewalks	11,000 00	12,375 78	.....	1,375 78
"	"	Debentures due 1912-13-14	19,616 64	19,616 64	.....	.....
"	"	Waterworks and sewers	950 00	950 00	.....	.....
"	52	Waterworks and sewers	30,000 00	41,127 22	8,380 13	19,507 35
			$143,500 00	$153,592 73	$12,130 13	$22,222 86

REPORT TO THE MINISTER OF AGRICULTURE OF THE DEBTS OF THE MUNICIPALITY OF TOWN OF COCHRANE FOR THE YEAR ENDING DEC. 31ST, 1913.

Description of debt.	No. of By-law.	Original amt. of debt.	Sold or unsold.	No. of debts.	Amt. of Deb. and Interest.	Rate of Interest.	Amt. Prin. pd. in 1913.	Amt. of Int. pd. in 1913.	Bal. Prin. unpaid Dec. 31, 1913.
Roads and sidewalks	19	$25,000 00	Sold	20	$2,179 66	6%	$763 56	$1,367 42	$22,027 07
Waterworks and sewers.....	28	50,000 00	"	20	4,359 22	6%	.....	2,740 38	45,672 98
Consolidated	46	38,500 00	"	20	2,832 90	4%	1,344 62	1,488 28	35,862 48
Waterworks and sewers	52	30,000 00	"	20	2,615 54	6%	815 53	1,800 01	29,184 47
		$143,500 00			$11,987 32		$2,923 71	$7,396 09	$132,747 00

Money at credit of special account to be used in paying Debenture Interest under By-laws 19 and 28, due January 2nd, 1914: amount, $4,045.79.

TOWN OF COCHRANE.

Public School.

Abstract of Receipts and Disbursements.

January 1st to December 31st, 1913.

Receipts.

Cash in Bank, January 1st, 1913	$808 69	
Town on Requisition	2,735 00	
Government grants	374 57	
Sale of sanitary cups	3 30	

Disbursements.

Teachers' salaries	.....	$2,574 50
Other salaries	.....	348 00
Stationery and supplies	.....	77 54
Light, fuel and upkeep	.....	180 60
Advertising	.....	13 81
Equipment purchased	.....	278 86
Building constructed	.....	378 49
Cash in Bank, Dec. 31st, 1913	.....	69 76
	$3,921 56	$3,921 56

Balance Sheet, 31st December, 1913.

Assets.

Cash in Bank		$69 76
Town—Balance of levies		3,192 19

Liabilities.

Accounts payable	$45 90	
Public school supplies	3,216 05	
	$3,261 95	$3,261 95

Accounts payable 31st Dec., 1914.

Globe Printing Co.	$2 92
Northern Ontario Light Co.	0 82
Cochrane Publishing Co.	1 00
Hendry Co.	1 78
Taylor Hardware Co.	7 63
McD. Douglas	31 75
	$45 90

TOWN OF COCHRANE.

Water Commission.

Cash Statement, 1st January to 1st May, 1913.

Receipts.

Bank Balance, January 1	$133 13
Collections per ledger, March 1	827 52
Surplus in Book—No record on Books	88 62
Collections, May 1	166 35

Disbursements.

Northern Ontario Power Co., January 21	.....	$200 00
Northern Ontario Power Co., February 11	.....	200 00
Black, George, February 11	.....	50 00
Black, George, February 26	.....	70 17

DISBURSEMENTS.—*Continued.*

Northland *Post*, February 26		$9 80
Northern Ontario Power Co., February 26		200 00
Kellar, M., wood, March 11		4 50
Black, George, March 11		25 00
Binkley Company (order), March 11		25 00
Kellar, M., wood, March 27		4 00
Northern Ontario Power Co., April 15		200 00
Gerioux, G. B., wood, April 15		2 00
Anderson, T. V., collector, April 15		4 05
Anderson, T. V., collector, April 22		3 25
Discount on rates to dates, May 1		732
Bank balance } Transferred to Gen-		147 69
Cash balance } eral Account, May 5		62 84
	$1,215 62	$1,215 62

TOWN OF COCHRANE.

Bank Reconciliation, 31st December, 1913.

Bank overdraft as per passbook		$8,150 32
Outstanding cheques		115 02
No. 15. Prior 1911	$3 32	
16. "	2 00	
"	2 00	
"	21 00	
"	8 00	
298. November 25, 1911	3 00	
352. January 5, 1912	29 40	
597. August 16, 1912	2 00	
1414. A. Anderson	16 80	
1048. Cedric Hotel	2 50	
1497. W. H. Warke	25 00	
	$115 02	
Bank overdraft as per Cash Book, folio 141	$8,265 34	
	$8,265 34	$8,265 34

TOWN OF COCHRANE.

CERTIFICATE.

THE BANK OF OTTAWA.

Cochrane, Ontario, February 3rd, 1914.

The Municipality of the Town of Cochrane had an overdraft with the Bank of Ottawa, on the 31st December last, in their current account, of $8,150.32. They had at their credit in special account in our saving department on the 31st December last, $4,045.79. On the 31st ult., the current account was overdrawn with us, $8,807.06, and there was at the credit of Tax Account, $315.37.

Yours faithfully, (Signed)
F. S. ATKINSON,
Manager.

Countersigned.
(Sgd.) ALEXANDER SMITH,
Accountant.

TOWN OF COCHRANE.

Accounts payable at 31st December, 1913.

GENERAL.

Cochrane Publishing Co., Printing and stationery	$178 60
Childs, F. A., Water and fire mtce	124 54
Cameron, Hugh, & Co., Fire ladder	95 00
Cedric Hotel, License refund	25 00
Cochrane Telephone Co., Telephone service	30 00

GENERAL.—*Continued.*

Caswell, E., Balance salary	$17 50
Dix, C. J., Sundries	1 50
Henderson, C. A., Sundries	3 90
Henry Max, Freight	7 30
Foy, F. C., Blankets	7 50
Jones, S. A., Legal	40 30
Knight Bros., Lumber	5 15
Kertzer, D., Rubber Boots	4 00
Portland, Thomas, Petties	10 85
Taylor Hardware, Hardware	229 67
Thomas' Restaurant, Board	17 00
Union Coal Co., Wood	4 50
Young, William, Disbursements	11 75
Young, William, Commission	160 35
Geils, James, Pressing uniforms	2 50
Pawson, H., coal	21 00
Valee, A., Lumber sidewalks	11 44
Fire Department, Payroll, November	73 50
Fire Department, Payroll, December	98 00
Town Payroll, December	47 90
Pound Fees, payable	20 00
Lothian, John, Accident	160 00
	$1,408 75

TOWN OF COCHRANE.

Accounts payable at 31st December, 1913.

CONSTRUCTION.

203.	Childs, F. A., Hardware	$116 65
164.	Gartshore Thomson Pipe Co., Pipe	1,684 05
203.	Henderson, G. A., Well connections	45 45
273.	Kerr Engine Co., Hydrants	195 30
203.	Taylor Hardware Co., Limited, Hardware	63 45
203.	Pearce, H. R., Wells	192 85
191.	Toronto Iron Works, Water tower	4,575 00
	Sutcliffe & Neelands, Engineers	1,507 38
		$8,380 13

TOWN OF COCHRANE.

WATER CONSUMERS' ARREARS, AT 31ST. DECEMBER, 1913.

Service No.	Name.	Quarter.	Folio.	Items.	Total.
10.	Jackson, A. J.	Aug. 1.	2	2 22	....
10.	Jackson, A. J.	Nov. 1.	2	2 22	4 44
10.	Leduc, Mr.	Nov. 1.	2	1 67	1 67
14.	Cohen, K.	Nov. 1.	4	1 67	1 67
19.	Boivin, L.	Nov. 1.	6	6 66	6 66
21.	Gerioux, G. B.	Nov. 1.	6	0 45	0 45
22.	Clement	Nov. 1.	6	1 95	1 95
26.	Laroche, J.	Nov. 1.	6	1 95	1 95
28.	Blais, J. B.	Aug. 1.	8	5 28	....
28.	Blais, J. B.	Nov. 1.	8	5 28	10 56
29.	Douglas, James	Arrears	8	1 82	....
29.	Douglas, James	Aug. 1.	8	1 95	....
29.	Douglas, James	Nov. 1.	8	1 67	5 44
	Casu, Tony	Arrears	8	1 11	....
	Casu, Tony	Aug. 1.	8	3 33	....
	Casu, Tony.	Nov. 1.	8	3 33	7 77
	Hay, Richard	Arrears	9	2 31	....
	Hay, Richard	Aug. 1.	9	2 31	4 62
	Palmer, H.	Dec. 1.	9	1 11	1 11
	Desjardine, A.	Aug. 1.	9	2 78	....
	Desjardine, A.	Nov. 1.	9	2 78	5 56
	Vicintl, Pula	Nov. 1.	9	5 28	5 28
36.	Childs, F. A.	Aug. 1.	10	5 83	5 83
40.	Cohen, K.	Aug. 1.	10	1 50	....

Service No.	Name.	Quarter.	Folio.	Items.	Total.
40.	Cohen, K.	Nov. 1.	10	1 50	3 00
41.	Caswell, E.	Arrears	11	2 92	....
41.	Caswell, E.	Aug. 1.	11	2 50	....
41.	Caswell, E.	Nov. 1	11	2 50	7 92
43.	Imperial Bank	Nov. 1.	11	5 28	5 28
44.	Joaniesse, D.	Aug. 1.	11	5 00	....
44.	Joaniesse, D.	Nov. 1.	11	5 00	10 00
46.	St. John, E.	Nov. 1.	11	1 67	1 67
51.	Sharpe, Joe	Arrears	12	6 68	....
51.	Sharpe, Joe	Nov. 1.	12	1 67	8 35
56.	Rhodes, Walter	Nov. 1.	12	1 67	....
56.	Rhodes, Walter	Nov. 1	14	5 28	6 95
68.	Warrell, George	Nov. 1.	16	7 50	7 50
69.	Earl, Z.	Arrears	16	3 90	....
69.	Earl, Z.	Aug. 1.	16	1 67	....
69.	Earl, Z.	Nov. 1.	16	1 67	7 24
73.	Yee, Sing	Nov. 1.	18	9 75	9 75
74.	Rice, J.	Nov. 1.	18	3 64	3 64
77.	Young, William	Nov. 1.	20	1 95	1 95
78.	Leduc, E. W.	Aug. 1.	20	3 34	....
78.	Leduc, E. W.	Nov. 1.	20	3 34	6 68
79.	Ouimet, F.	Arrears	..	2 26	....
79.	Ouimet, F.	Aug. 1.	20	1 95	....
79.	Ouimet, F.	Nov. 1.	20	1 95	6 16
88.	Dex. Chas.	Aug. 1.	22	1 67	1 67
90.	Pauze, Eugene	Aug. 1.	22	1 67	....
90.	Pauze, Eugene	Nov. 1.	22	1 67	3 34
91.	Bonnah, Wm.	Nov. 1.	22	3 33	3 33
92.	Ashlay, G. M.	Aug. 1.	24	3 05	....
92.	Ashlay, G. M.	Nov. 1.	24	3 05	6 10
93.	Kert, L.	Nov. 1.	24	2 78	2 78
94.	Allard, A.	Nov. 1.	24	1 67	1 67
95.	Hall, Arthur	Arrears	24	2 75	....
95.	Hall, Arthur	Aug. 1.	24	2 78	....
95.	Hall, Arthur	Nov. 1.	24	2 78	8 31
98.	Carter, W. S.	Nov. 1.	24	2 78	2 78
100.	David, Albert	Nov. 1.	26	3 06	3 06
	McGregor, Peter	Nov. 1.	28	2 22	2 22
107.	Carter, W. S.	Nov. 1.	30	6 11	6 11
108.	Stewart, A.	Arrears	30	9 75	....
108.	Stewart, A.	Aug. 1.	30	1 67	....
108.	Stewart, A.	Nov. 1.	30	1 67	13 09
109.	Drinkwater, Jas.	Arrears	30	2 59	....
109.	Lawrence, W. L.	Nov. 1.	30	3 89	6 48
109.	Drinkwater, Jas.	Nov. 1.	30	3 89	3 89
116.	LaRocque, Father	Nov. 1.	32	5 55	5 55
	Kearney, H. W.	Nov. 1.	32	2 78	2 78
	Gouthier, D. A.	Nov. 1.	32	1 97	1 97
119.	Hodgins, Jas.	Nov. 1.	36	1 67	....
121.	Hodgins, Jas.	Aug. 1.	38	1 95	....
121.	Hodgins, Jas.	Nov. 1.	38	1 95	5 57
126.	Leger, S.	Nov. 1.	42	5 38	....
126.	Leger, S.	Nov. 1.	42	2 78	8 16
133.	Ansell, A. W.	Arrears	44	11 14	....
133.	Ansell, A. W.	Aug. 1.	44	3 34	....
133.	Ansell, A. W.	Nov. 1.	44	3 34	17 82
134.	Hawkins, J. A.	Aug. 1.	44	2 22	....
134.	Hawkins, J. A.	Nov. 1.	44	2 22	4 44
137.	Bernard, D.	Aug. 1.	46	1 67	....
137.	Bernard, D.	Nov. 1.	46	1 67	3 34
138.	Tedesco, J.	Nov. 1.	46	5 28	5 28
141.	Baldwin	Nov. 1.	46	2 50	2 50
143.	Ansara, K. C.	Aug. 1.	48	1 67	....
143.	Ansara, K. C.	Nov. 1.	48	1 67	3 34
144.	Karam, M.	Aug. 1.	48	3 33	....
144.	Karam, M.	Nov. 1.	48	3 33	6 66
145.	Patrick, Geo.	Arrears	48	5 00	....
145.	Patrick, Geo.	Nov. 1.	48	1 67	6 67

Service No.	Name.	Quarter.	Folio.	Items.	Total.
146.	Assef, N.	Nov. 1.	48	1 67	1 67
	Murphy, P.	Arrears	50	1 50	....
	Murphy, P.	Aug. 1.	50	4 45	5 95
	Beaudro, R. F.	Arrears	50	1 05	....
	Beaudro, R. F.	Aug. 1.	50	4 17	....
	Beaudro, R. F.	Nov. 1.	50	4 17	9 39
	G. T. P.	Oct.	52	20 00	....
	G. T. P.	Nov.	52	20 00	....
	G. T. P.	Dec.	52	20 00	60 00
	Street, Mr.	Nov. 1.	52	0 67	0 67
	Earl, Z. W.	Aug. 1.	52	2 50	....
		Nov. 1.	..	2 50	5 00
				$372 64	$372 64

TOWN OF COCHRANE.

Scavenging Accounts Outstanding at 31st December, 1913.

Boston House, 1912 account	$25 50
Junction Cafe, 1912 account	28 50
Bradley, S. L., 1912 account	3 00
David's Ice Cream Parlor, 1912 account	3 00
Mansfield, A., 1912 account	9 00
Geller, M., 1912 account	13 50
Geller, M., 1912 account	12 00
Lot 64, 1912 account	1 50
Backnell, 1912 account	4 50
Bourdunele, 1912 account	10 50
Gallager, 1912 account	1 50
Allament, 1912 account	1 50
Bosman, 1912 account	3 00
Methodist Church, 1912 account	1 50
Earl, 1912 account	1 50
Green & Dayton, 1912 account	1 50
Turner, Assaf, 1912 account	1 50
Robinson, A. S., 1912 account	6 00
Jamieson, J. D. R., 1912 account	3 00
Wright, J. M., 1912 account	10 50
Neal, 1912 account	6 00
Thompson, John, 1912 account	1 50
Gardner, 1912 acount	1 50
Bailey, Dr., 1912 account	1 50
Savoys, 1912 account	1 50
Gauthier, R., 1912 account	75
Foley's Bunkhouse, 1912 account	3 00
Ansell, A. W., 1912 account	3 00
	$161 25

TOWN OF COCHRANE.

Year 1913 Tax Collectors' Account, on Return of Roll.

Wm. Young Tax Collector.
In Account with Town of Cochrane.

To amount to be collected per Town Hall	$25,711 46	
To amount to be collected per School Roll (unorganized district)	718 86	
By cash deposited into bank to 31st December, 1913		$16,229 98
By cash deposited into bank to 9th February, 1913		419 59
By arrears, Town Roll		9,091 66
By arrears, School Roll		710 81
To overpayments as hereunder	21 72	
	$26,452 04	$26,452 04

TOWN OF COCHRANE.

Apparent Overpayments on 1913 Collectors' Roll.

Cash Book. Folio.	Date.	Name.	Amount.
5	14 Aug. 1913	Mulligan, B. M.	$11 30
7	1 Sept., 1913	Corby	78
9	15 Sept., 1913	Crewson, J. W.	20
13	1 Nov., 1913	Mayer, Jos.	3 00
15	24 Nov., 1913	Loney, Thos. G.	1 12
16	11 Dec., 1913	Ferguson, W.	1 24
16	11 Dec., 1913	Campbell, H. A.	1 02
9	19 Sept., 1913	Merolla, Jos.	50
16	16 Dec., 1913	Warke, W. H.	81
17	29 Dec., 1913	Malette, A. E.	75
17	30 Dec., 1913	Gooding, G. E.	1 00
			$21 72

TOWN OF COCHRANE.

Items marked paid on Collector's Roll for the year 1913, for which the Collector claims, that if he has received the cash, it has been applied on other lots belonging to the same payers.

Roll. No.	Name.	Lot.	Amount.
139	Piccolo, John and Frank	S. ½ 175	$3 00
144	Fasano, Nicola	S. ½ 179	18 00
205	Sinclair, A. A.	227	27 90
227	Rennie, Frank	N. ½ 245	3 92
284	Philip, Thomas	N. ½ 270	3 10
428	Bradley, S. L.	334	15 48
439	Jing Lee Co.	339	12 85
471	Ayaub, Mike	381	8 23
480	Jones, Chief	381	2 35
510	Boutin, Louis	430	18 20
583	Gardiner, W. R.	498	1 18
607	Graffon, F. T.	522	1 57
639	Smith, Elizabeth	554	2 98
657	Corby, H. C.	574	3 52
738	Levisque, Lucile	652	8 60
757	Levisque, Lucile	679	12 90
759	Cottrell & Crewson	682	4 70
790		739	2 35
791		740	2 35
840	Smith, Spencer	542	3 53
840	Smith, Spencer	543	2 35
864	Martin, H. G.	641	1 76
864	Martin, H. G.	642	2 35
864	Martin, H. G.	643	3 53
881	Connal, W. L.	707	5 88
	Graff, Frank	T.N.O.	3 65
			$176 23

TOWN OF COCHRANE.

1912 Tax Arrears—Income, Business, Building.

February 9th, 1914.

No. on Roll.	Name of Persons Assessed.	Kind.	Lot.	Total Taxes.
26	Potochuk, John	Business	130	$8 75
65	Hoffman, Harry	"	167	26 00
70	Minnie, Ed.	"	170	16 25
77	Corbeil, O. J.	"	171	16 25
79	Cusson, Aime	"	171A	13 00
80A	Nault, Eli	"	171A	9 75
81	Laurent, J.	"	171A	3 25
84	Brennan, T. J.	"	172	8 13

No. on Roll.	Name of Persons Assessed.	Kind.	Lot.	Total Taxes.	
109	Wohl, Jules	Business	222	7 00	
146	Chippendale, W. J.	"	314	5 25	
153	Patrick, George	"	221	3 50	
199	Pinkney, James	"	Pt. 267	1 75	
237	Earl, Mrs. E.	"	Pt. 279	1 75	
238	German, M. A.	"	279	1 75	
242	Stewart, J. B.	"	Pt. 280	1 75	
275	Sutcliffe & Neelands	"	325	1 75	
290	Chalykoff, D.	"	Pt. 330	2 75	
298	Milligan, J. B.	"	330	6 50	
313	Ayoub, Frank	"	333	5 25	
323	Foucha, Anna	"	335	3 50	
358	Agostino, Dom.	"	380	1 75	
362	Burgehoudt, R.	"	Pt. 381	7 00	
365	Patterson, J. E.	"	381	7 00	
371	Tenagamy, Chas.	"	381	5 25	
373	Jones, Chief	"	381	3 50	
386	Chamandy, Geo.	"	404	7 00	
392	Mevilla & Company	"	404	7 00	
412	Charpentier, L.	"	Pt. 431	9 75	
482	Morisco, Joseph	"	492	3 50	
	O'Connor, W. H.	Building	Pt. 224	9 75	
344A	King, John	"	223	13 00	
360	Sing, Lee	"	381	9 63	
373	Belanger, N.	Building, Business	381	16 25	
383	T. & N. O. Ry.	Land and Building	400	49 00	
408	Speeler, W. J.	Building	Pt. 426	2 63	
669	Cashabac, T.	"	TCR	3 25	
709	Mattson, G. D.	"	"	8 75	
709	Fauquier, E. F. & G. E.	"	"	12 25	
710	Reilly, Jas.	"	"	1 75	
					$321 89

TOWN OF COCHRANE.

1912 Tax Arrears, Water Frontage, 9th February, 1914.

Name of Persons Assessed.	Kind.	Lot.	Total Taxes.	
Province of Ontario	"	220	27 00	
Public School	"	262		
" "	"	263	22 50	
Town of Cochrane	"	320	12 00	
				$61 50
T. & N. O. Ry.	"	216	9 00	
"	"	217	10 50	
"	"	218	12 00	
"	"	400	15 00	
"	"		750 00	
"	"	36A	10 50	
"	"	40	10 50	
"	"	55	10 50	
"	"	60	10 50	
"	"	61	10 50	
"	"	109	3 00	
"	"	143	3 75	
"	"	144	3 75	
"	"	145	3 75	
"	"	146	3 75	
"	"	147	3 75	
"	"	148	4 50	
				$875 25

School.

Township of Glackmeyer (unorganized).				
Fauquier, E. F. & G. E.	Building	Con. 1 24	$1 65	
Town of Cochrane	Land	Con. 2 22	11 00	
				$12 65

Unorganized, 1912.

T. A. N. O. Ry.		762	$0 55	
"		764	0 55	
"		766	0 55	
"		797	1 10	
"		798	1 10	
"		799	0 55	
"		800	0 41	
"		801	0 83	
"		802	0 96	
"		810	0 83	
"		853	1 38	
"		854	0 83	
"		859	0 55	
Public School	Block	1	5 50	
Town of Cochrane	"	2	3 85	
T. & N. O. Ry.	"	4	2 39	
Cemetery	Tp. of Glackmeyer	21	2 75	
T. & N. O. Ry.		23	11 00	
				$35 68
				$1,306 97

TOWN OF COCHRANE.

1913 Tax Arrears, Business, Income, Building, 9th February, 1914.

No. on Roll.	Name of Person Assessed.	Kind.	Lot.	Total Taxes.
7	Rumford, J. M.	Business	39	$4 70
128	Fournier, August ..... N	"	171	3 00
187	Rothschilds & Horner	"	216-17-18	14 10
189	Joanisee, Dan	"	221	60 00
190	Mulligan, Joe	"	221	35 25
199	O'Connor, Wm.	Building	224	5 00
202	Tremble, Clarence	Income	226	4 23
203	Thompson, Walter	"	226	7 05
212	Grasser, Geo.	Building	230	14 10
213	Grasser, Geo. ..... N	Business	230	2 35
256	Benoit, M.	"	267	2 00
277	Rhodes, Chas.	Income	267	2 35
279	Haning, W. B.	"	268	7 05
280	Parkhill, James	"	268	2 35
284	Thomas, Philip	Land	270	3 10
291	Brown, Jas. L.	Business	270	22 91
289	Howes, Robb	Income	273	2 35
293	Prescott, J. E.	"	274	14 10
294	Trowbridge, W.	"	274	14 10
307	Cobalt *Nugget*	Business	279	2 35
311	Neelands, E. W.	"	279	2 35
319	Knight, A. O.	Income	279	9 40
322	Earl, Z.	Business	279	2 35
327	Warrell. W., & Son	"	280	2 35
361	Kert, Louis	"	307	6 66
386	Green & Co., L. A.	"	322	7 05
390	McNabb & Co., G. L.	Business & Building	323	29 96
391	Harmer, W. H.	Income	323	9 40
394	Binkley Co.	Business	325	10 90
395	Warke, W. H.		325	2 35
398	Cleverly, Geo.	"	326	8 23
407	Korman, H.	"	330	4 70
412	McKinnon, D.	Income	331	2 40
413	Foran, Jos.	Business	331	2 00
414	Fandette, Alphonse	"	331	2 00
417	Bosada, T.	"	333	4 70
419	Elias, S.	Building & Business	332	28 67
420	Fong, Chas.	" "	332	5 70
425	Bourgois, J.	Income	333	4 70
428	Bradley, S. L.	Business & Building	334	15 48

No. on Roll.	Name of Persons Assessed.	Kind.	Lot.	Total Taxes.	
434	Bell & Shields	Business	337	12 93	
436	Silverstone, M.	"	337	5 87	
437	Carter, W. S.	"	337	5 87	
440	Jamieson & Hobson	"	342	10 58	
444	Cottrell, E. A.	Building	346	9 40	
465	Malette, Pete	Income	380	7 05	
467	Warwick, Arthur	"	380	7 05	
467	Agostino, Dom.	Business	380	2 35	
469	Sing, Lee	Business & Buildiug	381	7 05	
470	Joseph, Eli	" "	381	11 75	
471	Ayoub, Mike	Business	381	8 23	
477	La Maire, G. H.	Income	381	2 35	
480	Jones, Chief	Business	381	2 35	
482	O'Connell, Phil.	"	381	2 35	
483	Patrick, G. W.	"	381	7 05	
484	Bernard, D.	Business & Building	381	10 00	
488	LaRocque, Father Jos.	Building	417	79 55	
492	Gauthier, D. A.	Business	418	7 00	
581	Hunt, H. J.	Income	496	7 05	
657	Corby, H. C.	Land	574	3 52	
812	Hawkins, J. A.	Business	400	24 44	
813	Smith, Wm.	"	402	6 11	
815	Sweeney, Geo.	"	402	9 40	
816	Tuesnal, Andrew	"	402	6 11	
817	Conlon, Harry	"	402	21 15	
818	Longard, Arthur	"	402	9 40	
819	Hunt, W. G.	"	W 403	7 90	
820	Murphy, Paddy	"	403	1 35	
	O'Brien, McDougal & O'Gorman	Building	T.C.R.	11 75	
	Persian, A.	Income		4 70	
	Butterworth, J. H.	"		2 35	
	Dunn, Gordon	"		2 35	
	O'Connor, J. J.	"		9 40	
	Mattson, G. W.	Building		11 75	
	Newton, F. H.	Business		7 05	
	Warrell & Son	Building		15 86	
	Thompson, Jas.	"		5 88	
	Drinkwater, Jas.	Income		9 17	
	McDougal, B. M.	"		23 50	
	Cochrane Telephone Co.	Business		21 67	
	Canadian Express Co.	"		0 30	
					$804 73

1913 Tax Arrears, Water Frontage, 9th February, 1914.

No. on Roll.	Name of Person Assessed.	Kind.	Lot.	Amount.	
	T. & N. O. Ry.		36A	$2 63	
	"		40	2 25	
	"		55	2 25	
	"		60	1 88	
	"		61	2 63	
	"		216	5 63	
	"		217	6 00	
	"		218	6 75	
	"		400	7 50	
	"	Block	2	15 75	
	"	"	3	15 75	
	Town of Cochrane		320	9 00	
	"		215	5 25	
	Province of Ontario		220	11 25	
	Public School		262	5 25	
	"		263	7 50	
	Township of Glackmeyer (unorganized), School Taxes.				107 27
	Fanquier, E. F. & G. E.	Building Con.	124	$1 05	
	Henderson	" "		1 05	
					$2 10
					$914 10

TOWN OF COCHRANE.

Abstract of Receipts and Disbursements.

January 1st to December 31st, 1913.

Receipts.

Year 1913 taxes	$16,229 98	
Arrears of taxes	4,045 11	
Licenses	1,814 25	
Dog tax	269 90	
Government Railway tax	137 20	
Public School grant	122 00	
Cleaning yards	39 00	
Interest	7 20	
Sinking Fund	4,871 36	
Police Department	5,889 75	
Building permits	70 00	
Charity	20 00	
Waterworks capital account	305 00	
Water rates	2,787 70	
United States Fidelity, Thorning's Bond	2,000 00	
Miscellaneous	333 44	
Total Receipts		$38,941 89
Cash on hand, January 1st, 1913		459 25
Bank overdraft, December 31st, 1913		8,265 34
		$47,666 48

TOWN OF COCHRANE.

Abstract of Disbursements.

January 1st to December 31st, 1913.

Disbursements.

Salaries and allowances	$5,269 56	
Printing and statlonery and advertising	613 98	
Insurance and bond premiums	227 75	
Law costs	122 67	
Charity	47 05	
Debentures	2,923 71	
Debenture interest	7,396 09	
Public School	2,857 00	
Separate School	2,495 00	
Interest	499 25	
Board of Health	360 12	
Sidewalks construction	89 23	
Sidewalks maintenance	138 75	
Waterworks and Sewers Capital Account	5,446 52	
Waterworks and Sewers Maintenance Account	1,583 37	
Road and bridges	845 74	
Fire Department equipment	1,120 13	
Fire Department salaries	885 16	
Fire Department maintenance	482 26	
Northern Ontario Light and Power Co.	2,016 15	
Police Department	2,603 13	
Toronto Iron Works (water tank)	1,500 00	
Stable building	469 43	
Rent	192 00	
Office furniture	187 25	
Election expenses	19 00	
Miscellaneous	1,137 03	
Total disbursements		$41,527 33
Bank overdraft, January 1st, 1913		6,139 15
		$47,666 48

TOWN OF COCHRANE.

Detailed Statement of Receipts.

January 1st to December 31st, 1913.

Licenses.

Soft Drinks—

A. Perterson	$10 00	
R. Wolkoff	10 00	
M. Denoff	10 00	
N. Fassano	10 00	
Thos. Miller	10 00	
Geo. Cleverly	10 00	
Piccolo Bros.	10 00	
B. Tichnoff	10 00	
E. Tichnoff	10 00	
N. Assaf	10 00	
S. Buran	10 00	
R. E. Lalonde	10 00	
Chas. Johnson	10 00	
T. Mocha	10 00	
J. Kozlo	10 00	
S. Elias	10 00	
A. David	10 00	
E. Frank	10 00	
Jos. Laurent	10 00	
A. Anderson	10 00	
Jas. Legatte	10 00	
Eli Joseph	10 00	
Jaroski	10 00	
Valsuk	10 00	
T. Waljushka	10 00	
F. Morris	10 00	
S. Wolchuk	10 00	
Madrakoff and Krovochka	10 00	
B. Shishko	10 00	
J. Palanglo	10 00	
V. Piera	10 00	
F. Miralles	10 00	
A. Shomet	10 00	
H. Hlowka	10 00	
A. Emsky	10 00	
M. Rouzie	10 00	
		$360 00

Cigarette Licenses—

D. Kortzer	$25 00	
Carter Drug Co., Limited	25 00	
M. Daneff	25 00	
S. J. Mackay	25 00	
George Warrell	25 00	
N. Fassano	25 00	
Revillon Freres	25 00	
Chalykoff and Drojkoff	25 00	
Piccolo Bros.	25 00	
Albert David	25 00	
S. Elias	25 00	
N. Assaf	25 00	
S. Buran	25 00	
P. Murphy	25 00	
Mrs. D. McKinnon	25 00	
J. Perkus & Company	25 00	
Eli Joseph	25 00	
Cedric Hotel	25 00	
E. Tichnoff	25 00	
F. Miralles	25 00	
		$500 00

Transient Traders—		
H. Walker & Sons		$50 00
Forward		$910 00
Pool Licenses—		
G. A. Ibbitson	$15 00	
P. Murphy	25 00	
Chas. Johnson	30 00	
C. A. Ibbitson	10 00	
		$80 00
Bowling Alley—		
Chas. Johnson		$20 00
Shooting Galleries—		
G. A. Ibbitson	$15 00	
F. Clark	15 00	
W. Thompson	15 00	
		$45 00
Dairy—		
H. Levine	$1 00	
W. Chalmers	1 00	
		$2 00
Restaurants—		
M. Daneff	$5 00	
G. Cleverly	5 00	
New York Restaurant	5 00	
N. Assaf	5 00	
C. Fong	5 00	
Henry Hlwalka	5 00	
S. Elias	5 00	
A. David	5 00	
Jas. Legatte	5 00	
Eli Joseph	5 00	
Chas. Lamkie	5 00	
		$55 00
Dray Licenses—		
Max. Henry	$5 00	
Max. Henry	5 00	
G. H. Clemes	5 00	
Harry Sadow	3 00	
Neil McPhee	5 00	
L. Coulis	5 00	
G. Matteson	5 00	
		$33 00
Laundries—		
Charlie Lee	$5 00	
Jung Lee	5 00	
Cochrane Steam Laundry	5 00	
		$15 00
Theatres and Shows—		
W. H. Warks	$30 00	
Echmann Shows	25 00	
		$55 00
		$1,215 00
Auctioneers—		
John Clark	$10 00	
Employment—		
Philip O'Connel	$25 00	
Chas. Palange	25 00	
Nault & Company	25 00	
Gus. McManus	10 00	
J. A. Lacroix	10 00	
		$95 00

Dog Licenses—

G. H. Clemes	$2 10
G. H. Clemes	2 10
Chas. McIntosh	2 10
Chas. McIntosh	2 10
J. E. Gooding	2 10
J. H. Jones	2 10
J. H. Jones	2 10
W. S. Carter	2 10
C. H. Bagsley	2 10
Mrs. Gallagher	2 10
R. H. Nicholson	2 10
F. E. Deeley	2 10
Geo. Taylor	2 10
W. Rhodes	2 10
S. Cardarelli	2 10
W. J. Martin	2 10
J. D. R. Jameson	2 10
S. J. Claremont	2 10
S. J. Claremont	2 10
W. Clark	2 10
Jas. Reid	2 10
G. A. Henderson	2 10
M. Rothschild	2 10
M. Rothschild	2 10
G. W. Matson	2 10
G. W. Matson	2 10
Foley Delvillano	2 10
L. McKinnon	2 10
N. Fassano	2 10
Colin Young	2 10
E. Caswell	2 10
T. Miller	2 10
T. Fassano	2 10
F. A. Child	2 10
Chas. Kewalsi	2 10
Chas. Kowalski	2 10
Jas. Nault	2 10
Chas. Dunn	2 10
Amos LeBarron	2 10
F. C. Avey	2 10
Hugh Conn	2 10
Dr. Henderson	2 10
S. J. Mackay	2 10
V. S. Bell	2 10
Albert David	2 10
S. Smith	2 10
D. Eaton	2 10
Jas. Geils	2 10
Father LaRoque	2 10
Arthur Hall	2 10
S. Buran	2 10
P. Hancock	2 10
J. Pawson	2 10
P. Murphy	2 10
W. J. Hickey	2 10
H. O. Scarfe	2 10
C. Auger	2 10
A. Anderson	2 10
W. J. Quinn	2 10
Jas. Palango	2 10
B. Binkley	2 10
W. Gardner	2 10
W. H. Peterson	2 10
J. M. Rumford	2 10
Jas. Gauthier	2 10
E. Dent	2 10
W. J. Martin	2 10
J. Mansfield	2 10

Dog Licenses—

Jas. Trudel	$2 10	
E. Drake	2 10	
Mrs. Gallagher	2 10	
Mrs. Gallagher	2 10	
P. Coucha	2 10	
Mrs. I. Claremont	2 10	
J. A. Stewart	2 10	
W. E. Buchan	2 10	
A. St. John	2 10	
J. Harries	2 10	
G. Hennessey	2 10	
Roy Hodgins	2 10	
C. A. McLeod	2 10	
O. St. John	2 10	
W. R. McDowell	2 10	
R. Regamble	2 10	
R. E. Lalonde	2 10	
D. Fillion	2 10	
		$1,320 00
E. Cassard	2 10	
B. McDougal	2 10	
D. Gauthier	2 10	
C. Lamothe	2 10	
O. Or. Lalonde	2 10	
Owen Harman	2 10	
J. W. Ray	2 10	
O. Corbie	2 10	
S. A. Jones	2 10	
		$199 50
G. H. Clemes	$4 10	
Mrs. Gallagher	4 10	
R. Owen	4 10	
J. D. R. Jameson	4 10	
S. J. Claremont	4 10	
Jas. Rose	4 10	
L. McKinnon	4 10	
P. Burns & Company	4 10	
L. A. Greene & Company	4 10	
I. Van Rassel	4 10	
W. H. Taylor	4 10	
S. Buran	4 10	
P. Murphy	4 10	
W. McDowell	4 10	
H. Korman	4 10	
Hugh Conn	4 10	
T. Buttery	4 10	
		$69 70

New Tags—

F. E. Deeley	$0 10	
C. Kowalski	10	
E. Dent	10	
F. C. Ivey	10	
Chas. McLeod	10	
W. S. Carter	10	
D. Rose	10	

ARREARS OF TAXES 1911 AND 1912.

By Collector—

O. Thorning, January	$400 00	
O. Thorning, March	145 30	
W. McD. Douglas, May	1,435 47	
W. McD. Douglas, June	317 28	
W. McD. Douglas, July	79 15	
W. Young, July	151 05	
W. Young, August	571 68	
W. Young, September	361 30	
W. Young, October	362 31	
W. Young, November	95 69	
W. Young, December	53 88	
W. Young, December	72 00	
		$4,045 11

1913 Taxes.

By Collector W. Young		$16,229 98
Quarterly Water Rates—		
Collections from May 5th to Dec. 31st	$2,127 67	
Water Tap Collections—		
Collections from May 5th to Dec. 31st	449 50	
Water Rates—		
Transferred from Water Commission book May 5th—		
Cash on hand	62 84	
Cash in bank	147 69	
		$2,787 70
Railway Tax—		
June 2 Provincial Treasurer		137 20
School Grant—		
Sept. 18. Provincial Treasurer (P. S. Grant)		122 00
Liquor Licenses—		
June 2 W. S. Blackwell, town's share King George Hotel license	$247 50	
Nov. 17 W. S. Blackwell, town's share Cedric Hotel license	246 75	
		$494 25
Cleaning Yards—		
Jan. 8 John Clark	$9 00	
18 W. H. Gallagher	1 50	
18 Stayanoff	12 00	
18 P. Commando	3 00	
18 Agostine	9 00	
18 Joko	3 00	
May 14 J. E. Gooding	1 50	
		$39 00
Interest—		
May 3 W. McD. Douglas (on arrears of taxes collected)		7 20

Sinking Fund.

Jan. 8 Transferred from special account in bank to current account to meet debentures and coupons		4,871 36

Waterworks Capital Account.

Feb. 10 Items charged to pay roll account in bank and later credited to general account		305 00

Charity.

Feb. 8 Thos. Portland (for support of Hanson children)		20 00

Building Permits.

Grand Union Hotel	$5 00	
Philimon Demers	5 00	
Hunt & VanRassel	5 00	
L. A. Greene & Company	5 00	
Hunt & VanRassel	5 00	
F. Clark	5 00	
Imperial Bank	5 00	
Dr. Henderson	5 00	
R. E. Lalonde	5 00	
Jas. Drinkwater	5 00	
Jamieson Meat Company	5 00	
S. A. Jones	5 00	
W. H. Wârke	5 00	
Z. W. Earl	5 00	
		$70 00

Miscellaneous Receipts.

Feb. 14	G. H. Clemes, 20 yds. gravel	$5 00	
April 3	J. F. Devine (for burial charges *re* P. Devine	71 00	
May 19	United States Fidelity Co., Thorning bond	2,000 00	
July 3	A. Allard, assessment blanks	35	
10	S. A. Jones (settlement *re* Town vs. Jamieson)	38 58	
Aug. 21	O. Thorning, on account shortage in taxes	30 00	
May 10	W. R. McDowell, fine imposed *re* catching dog	2 00	
July 16	Thos. Portland, fees collected *re* catching dogs	2 00	
Oct. 24	E. Caswell, 2 bags cement for Methodist Church	1 50	
28	E. Tichinoff (through S. A. Jones, costs *re* fine)	3 23	
Nov. 17	E. Caswell (time cheque while with Whitson)	28 75	
Dec. 5	L. Boivin (rent of land, saw mill property as per lease)	1 00	
11	Knight Bros., for two hydrants	94 50	
18	B. Rothchild, on account of O. Thorning tax shortage	16 75	
26	Neil McPhee, pound fees collected	31 00	
31	S. Elias, *re* credit of cheque in bank	7 78	
			$2,333 44

Police Department.

Fines (return to town)—

Imposed by	W. S. Carter, January	$10 00	
"	" May	264 00	
"	" September	25 00	
"	A. J. McDonald, January	274 00	
"	S. J. Dempsey, March	1,340 00	
"	" April	500 00	
"	" June	433 80	
"	" August	468 00	
"	" (Jung Lee), October	7 00	
"	" December	785 00	
"	" (E. Tichinoff, fine collected through S. A. Jones)	300 00	
			$4,406 80

Fees—

Thos. Portland,	Chief of Police, January	$97 70	
"	" " February	81 50	
"	" " March	37 00	
"	" " April	69 60	
"	" " May	24 00	
"	" " July	161 55	
"	" " August	101 15	
"	" " September	33 00	
"	" " October	103 00	
"	" " November	118 50	
"	" " December	48 20	
"	" " December	32 00	
			$907 20

1912 *Advances Returned*—

J. D. R. Jameson,	January	171 00	
Thos. Portland,	January	4 50	
"	February	3 25	
"	July	36 00	
			$214 75

1913 *Advances Returned*—

Thos. Portland,	February	$50 00	
"	July	80 00	
"	August	150 00	
"	December	81 00	
			$361 00
	Total		$38,941 89

THE TOWN OF COCHRANE.

Detailed Statement of Disbursements, Jan. 1st to Dec. 31st, 1913.

Salaries and Allowances—

Max Henry, scavenger, at $190 per month, to July 31		$1,330 00	
J. Rose, town foreman, at $75 per month, to May 31		375 00	
T. Portland, Chief of Police, at $125 per month		1,500 00	
S. A. Jones, town solicitor, at $500 per annum		500 00	
S. L. Bradley, clerk and treasurer, at $800 per annum, to March		145 32	
H. J. Brown, clerk and treasurer, and secretary of Water Commission, at $900 per annum		692 50	
W. McD. Douglas, secretary of Water Commission, at $250 per annum, to March 31		62 50	
J. Black, pump house man, at $50 per month		500 00	
E. Caswell, town foreman, at $85 per month		593 95	
Dr. Vernon, Medical Health Officer, at $200 per annum		200 00	
J. Rose, scavenger, from August, at $110 per month		488 12	
A. W. Ansell, assessor, at $225, balance paid by contra account		183 85	
W. McD. Douglas, while acting as tax collector, at 1 per cent. on current taxes and 5 per cent. on arrears		98 32	
William Young, tax collector		100 00	
			$6,769 56

Printing and Advertising—

Jan. 30	*Municipal World*, supplies	$4 03	
May 15	*Municipal World*, supplies	21 50	
23	—*Municipal World*, subscriptions	6 50	
Sept. 19	*Municipal World*, ledger, etc.	18 43	
Nov. 14	*Municipal World*, supplies	7 01	
Dec. 8	*Municipal World*, poll book, etc.	1 96	
Jan. 30	*Northland*, printing	38 75	
Feb. 13	*Northland*, printing yearly statement, etc.	231 00	
May 22	*Northland*, tax notices	4 00	
June 6	*Northland*, miscellaneous printing	5 00	
6	The Standard Press, printing debentures	32 00	
20	*Cobalt Nugget*, advertising	3 00	
Sept. 12	The Best Printing Co., voters' lists	71 35	
May 12	S. R. Hart & Co., assessment roll	5 25	
Oct. 21	S. R. Hart & Co., stationery, etc.	14 00	
21	Newsome & Gilbert, stationery	10 60	
Nov. 1	F. H. Newton paid to Division Court, garnishee on account of Auditor's Report $85, balance miscellaneous printing)	89 90	
Sept. 19	S. L. Bradley, copies of by-law furnished March 1, voucher No. 1309	4 00	
19	S. L. Bradley, copies of court evidence, voucher No. 1419	4 50	
Nov. 14	Cochrane Publishing Co., miscellaneous printing	13 07	
Dec. 8	R. J. Lovell & Co., stationery	9 28	
17	S. A. Jones, printing, F. H. Newton	18 85	
			$613 98

Insurance—

Feb. 20	S. L. Bradley, Thorning bond	$15 00	
June 7	S. L. Bradley, Fire Hall policy	78 00	
7	S. L. Bradley, Douglas bond, transferred to Young	37 50	
7	S. L. Bradley, Brown bond, voucher No. 1131 for $123.50	8 00	
Nov. 14	S. L. Bradley, firemen's policy, voucher No. 1419	80 00	
Dec. 8	S. L. Bradley, difference on Young bond and Douglas bond	9 25	
			$227 75

Law Costs—

April 3	S. A. Jones, K.C., disbursements	$25 80	
Sept. 19	S. A. Jones, disbursements	32 56	
Nov. 14	S. A. Jones, disbursements	64 31	
			$122 67

Charity—

Paid for care of Hanson children—

Jan.	13	Mrs. Gleason	$8 00	
	30	Mrs. Gleason	8 00	
Feb.	13	Mrs. Gleason	8 00	
	20	The Binkley Co. (Mrs. Gleason's order)	7 05	
	27	Mrs. Gleason	8 00	
Mar.	28	The Carter Drug Co. (Mrs. Gleason's order)	8 00	
				$47 05

Debentures—

Under By-law No. 19		$763 56	
" " " 52		815 53	
" " " 46		1,344 62	
			$2,923 71

Debenture Interest—

Under By-law No. 19		$1,367 42	
" " " 28		2,740 38	
" " " 52		1,800 01	
" " " 46		1,488 28	
			$7,396 09

Interest—

Bank of Ottawa, on overdraft, January		$17 15	
" " February		24 00	
" " March		40 80	
" " April		50 00	
" " May		43 75	
" " June		44 40	
" " July		65 60	
" " August		71 90	
" " September		42 20	
" " October		38 85	
" " November		30 20	
" " December		30 40	
			$499 25

Schools—

Public School, April		$500 00	
" " May		500 00	
" " June		485 00	
" " July		100 00	
" " September		500 00	
" " October		500 00	
" " October		122 00	
" " December (Government grant)		150 00	
			$2,857 00
Separate School, March		$500 00	
" " May		750 00	
" " December		1,245 00	
			$2,495 00

Board of Health—

Feb.	20	The Binkley Co., hospital supplies, 1912	$18 95
	20	Revillon Freres, hospital supplies, 1912	1 38
	20	The Carter Drug Co., Limited, hospital supplies, 1912	14 10
	20	S. J. Mackay, hospital supplies, 1912	38 00
May	23	Dr. Vernon, M.H.O., express	1 25
	23	Dr. Vernon, halance of salary, 1912	35 00
Sept.	19	Dr. Costain, salary as M.H.O. part of year 1912	100 00

EXPENSES 1913.

June	6	Dr. Vernon, M.H.O., express	$1 84
July	23	Dr. Vernon, fumigating material	1 50
Feb.	20	The Carter Drug Co., supplies	1 80
May	23	The Carter Drug Co., supplies	2 00
Nov.	14	The Carter Drug Co., supplies	8 85
May	12	N. McPhee, livery	2 00
June	6	N. McPhee, express and cartage	1 90
Nov.	14	N. McPhee, livery	1 00
May	23	F. H. Newton, printing	3 50

EXPENSES.—*Continued.*

June	6	*Northland*, printing voucher No 1127	$1 75	
Oct.	21	The Binkley Co., supplies for Mrs. Rolfe while in quarantine	9 70	
	21	Dr. Henderson, examination of E. Chretien	4 00	
Aug.	12	T. & N. O. Railway, tickets for E. Chretien and mother to Muskoka Hospital and return ticket Mrs. Chretien	29 55	
Oct.	21	H. J. Brown, expenses advanced to E. Chretien	10 00	
Nov.	14	Muskoka Hospital, ticket and expenses for return of E. Chretien	14 05	
Dec.	16	E. Caswell, fumigating, etc.	9 00	
	20	Max Henry, scavenging work	24 00	
	27	W. H. Warke, rent of theatre	25 00	
				$360 12
Construction of Sidewalks—				
July	29	E. Showell, at 30c. per hour, voucher No. 1218	$7 50	
Aug.	1	W. Dent, at 30c. per hour, voucher No. 1227	7 50	
	1	S. Calinero, at 22½c. per hour, voucher No. 1228	4 50	
	2	F. Dardara, at 22½c. per hour, voucher No. 1241	4 50	
Sept.	19	H. Bernat, nails	1 15	
Nov.	14	Lalonde, lumber	25 32	
	21	L. Boivin, lumber, voucher No. 1445	38 76	
				$89 23
Maintenance of Sidewalks—				
July	29	E. Showell, at 30c. per hour, voucher No. 1218	$37 80	
Aug.	1	W. Dent, at 30c. per hour, voucher No. 1227	37 20	
Sept.	19	L. Boivin, lumber, voucher No. 1310	23 80	
	19	F. A. Childs, nails, voucher No. 1311	3 30	
Oct.	21	L. Boivin, lumber	36 65	
				$138 75
Waterworks and Sewers—				
Lowering Spring Lake Outlet—				
Oct.	3	F. Dardaro, at 25c. per hour, voucher No. 1347	$44 75	
Nov.	7	F. Dardaro, at 25c. per hour, voucher No. —	44 75	
Oct.	3	F. Alliva, at 22½c. per hour, voucher No. 1348	40 07	
Nov.	7	F. Alliva, at 25c. per hour	45 75	
Oct.	3	T. Pacione, at 22½c. per hour, voucher No. 1350	8 60	
	24	T. Pacione, at 25c. per hour	23 50	
	3	F. Pacione, at 22½c. per hour	24 07	
	25	F. Pacione, at 25c. per hour	21 25	
	3	G. Pacione, at 22½c. per hour	24 07	
	25	G. Pacione, at 25c. per hour	17 50	
	24	M. Uvoch, at 25c. per hour	5 25	
	3	W. Bonnah, at 50c. per hour	75 00	
	3	N. McPhee, at 60c. per hour	92 40	
	3	W. Bauldry, at 60c. per hour	9 00	
	3	M. Henry, at 60c. per hour	12 00	
Nov.	7	M. Henry, at 60c. per hour	7 80	
				$495 76
Payments on Account of Driving Wells—				
Oct.	21	H. R. Pearce, on account work on wells	$150 00	
Nov.	21	L. Boivin, lumber, voucher No. 1445	31 84	
	25	W. Bonnah, at 60c. per hour	50 00	
Dec.	8	W. Bonnah, at 60c. per hour	56 00	
				$287 84
Waterworks Maintenance—				
May	2	Bank of Ottawa, pay roll	$71 20	
April	3	Bank of Ottawa, pay roll	392 65	
	28	V. Collasacce, at 22½c. per hour	5 62	
		E. D'Rocco, at 22½c. per hour	1 57	
May	2	A. D'Cinito, at 22½c. per hour	9 78	
June	7	A. D'Cinito, at 22½c. per hour	2 25	
Nov.	5	A. D'Cinito, at 22½c. per hour	2 25	
May	2	A. Agostina, at 22½c. per hour	15 97	
June	6	A. Agostina, at 22½c. per hour, voucher No. 1094	22 57	
May	2	F. Dinyza, at 22½c. per hour	14 17	
June	6	F. Dinyza, at 22½c. per hour	24 60	

EXPENSES.—*Continued.*

May	2	S. Valance, at 22½c. per hour	$7 87	
	2	C. Palangio, at 20c. and 22½c. per hour	15 80	
June	6	C. Palangio, at 22½c. per hour	16 00	
May	2	A. D'Cinito, at 22½c. per hour	9 78	
	2	B. D'Cinito, at 22½c. per hour	8 89	
Nov.	5	B. D'Cinito, at 22½c. per hour	2 25	
May	2	D. D'Cinito, at 22½c. per hour	8 89	
	2	J. Merolla (order), at 22½c. per hour	3 15	
	2	J. Merolla (order), at 22½c. per hour	4 50	
		J. Merolla (order), at 22½c. per hour	3 15	
	2	L. Frau, at 22½c. per hour	1 12	
	2	F. Marelles, at 22½c. per hour	1 12	
	2	F. Paget, at 22½c. per hour	1 12	
	2	G. Paget, at 22½c. per hour	1 12	
	2	G. Dimatte, at 22½c. per hour	7 08	
	2	P. Berardo, at 22½c. per hour	4 28	
	2	L. Apostory, at 22½c. per hour	4 05	
	2	T. Coseppe, at 22½c. per hour	1 12	
June	23	L. Dejulis (time check February)	8 10	
July	4	D. Dominique, at 22½c. per hour	13 05	
	4	J. Bonard, at 22½c. per hour, voucher No. 1154	4 60	
	4	J. Rose	75 00	
Aug.	1	J. Rose	75 00	
July	28	J. Merolla (order), at 22½c. per hour, voucher No. 1217	13 50	
Aug.	1	S. Calinero, at 22½c. per hour, voucher No. 1228	26 37	
	1	G. Trowbridge, at 22½c. per hour, voucher No. 1231	19 80	
	2	D. Dardaro, at 22½c. per hour, voucher No. 1241	32 57	
Sept.	11	D. Dardaro, at 25c. per hour, voucher No. 1294	12 50	
Dec.	5	D. Dardaro, at 25c. per hour	37 50	
Nov.	5	J. D'Devito, at 22½c. per hour	2 25	
	27	J. Plank, at 25c. per hour	2 00	
	27	L. Squeno, at 25c. per hour	2 00	
	28	F. Alliva, at 25c. per hour	26 25	
Oct.	3	L. A. Greene	1 50	
June	6	W. Bonnah, at 60c. per hour, team	27 60	
Nov.	7	W. Bonnah, at 60c. per hour, team	39 60	
Dec.	8	W. Bonnah, at 60c. per hour, team	33 60	
June	6	A. Anderson, at 60c. per hour, team	9 00	
Nov.	7	A. Anderson, at 60c. per hour, team	16 80	
July	4	G. McLean, at 60c. per hour, team	24 00	
May	9	G. Henderson, work and supplies	79 75	
Nov.	14	G. Henderson, work and supplies	6 75	
Dec.	8	G. Henderson, protecting sewer on Railway Street	6 00	
May	12	L. A. Greene, protecting sewer on Railway Street	12 00	
	9	H. Pawson, teaming	6 05	
	12	N. McPhee, livery	7 00	
	23	J. Gauthier, repairs	20 70	
Sept.	19	J. Gauthier, repairs, voucher No. 1316	23 40	
Dec.	8	J. Gauthier, repairs	11 45	
		F. A. Childs, supplies	39 75	
May	13	F. A. Childs, supplies	55	
		F. A. Childs, supplies	8 60	
	23	F. A. Childs, dynamite	2 15	
July	23	F. A. Childs, supplies	12 25	
Sept.	19	F. A. Childs, supplies, voucher No. 1311	21 95	
May	23	F. Johnson, ditching	18 20	
June	6	E. Showell, ditching and making connections	6 95	
May	15	S. J. Mackay, saltpetre	75	
	23	E. Poupart, altering pump house wires	28 30	
June	6	F. Gardener, wood for pump house	28 00	
	20	Mussons, Limited, repairs for trench pump	2 25	
	20	L. Boivin, lumber	19 28	
Sept.	19	Empire Mfg. Co., supplies	8 32	
	19	The Taylor Hardware Co., supplies, voucher No. 1326	46 46	
				$1,583 37

Waterworks Capital Expenditure—

Jan.	31	H. C. Scarth, sundries for pump house	$48 40	
	31	H. C. Scarth, sundries for pump house	6 00	
Feb.	11	H. R. Pearce, on pump house contract	500 00	
May	12	H. R. Pearce, balance on pump house	125 00	
	23	H. R. Pearce, extras on pump house	43 00	
	23	E. Pompart, bell for pump house	7 00	
Jan.	30	Bank of Ottawa, pay roll	845 80	
May	10	Taylor Hardware Co., supplies	2 25	
May	10	Taylor Hardware Co., supplies	19 55	
Sept.	19	Taylor Hardware Co., supplies	7 50	
May	23	H. R. Pearce, putting in by-pass at Norman Lake	6 60	
Feb.	15	K. Cohen, cartage, voucher No. 898	1 00	
	20	H. Pawson, cartage	1 00	
	20	P. Murphy, cartage	3 00	
	20	M. Henry, cartage	4 00	
	20	Canada Foundry, valves	164 40	
Oct.	21	Canada Foundry, valves	111 90	
Nov.	21	Canada Foundry, valves	217 50	
Feb.	20	Kerr Engine Co., hydrants, etc.	741 50	
Nov.	21	Kerr Engine Co., valves	69 00	
Feb.	26	J. Sigouin, blacksmithing	11 75	
July	23	J. Gauthier, blacksmithing	4 25	
Mar.	28	T. & N. O. Ry., freight	3 24	
	10	F. A. Childs, supplies	51 20	
May	23	F. A. Childs, well points	1,000 65	
Sept.	19	F. A. Childs, hardware, voucher No. 1311	6 87	
May	12	Johnson, Tilley & Johnson, legal advice, 1912	6 73	
	14	Sutcliffe & Neelands, expenses	7 95	
	14	Sutcliffe & Neelands, travelling expenses, etc.	37 00	
June	6	James Palangio, cement	46 20	
May	22	Wabi Iron Works, supplies	45 50	
Jan.	31	Knight Bros., lumber	2 70	
Sept.	19	Knight Bros., lumber, voucher No. 1326	18 13	
	19	L. Boivin, voucher No. 1310	14 40	
	19	Foley, Welch & Stewart, supplies	10 95	
July	23	Sutcliffe & Neelands, on account of services	300 00	
Oct.	21	H. R. Pearce, repairs to pump house	11 90	
July	4	W. Bonnah (on tank), teaming, at 60c. per hour, voucher No. 1161	63 80	
	4	J. Muchey (tank), at 22½c. per hour	1 80	
	4	M. Armalotta, work on tank at 22½c. per hour	1 80	
	4	C. Armalotta, work on tank at 22½c. per hour	1 80	
Aug.	1	S. Palimero, work on tank at 22½c. per hour, voucher No. 1228	7 00	
	1	Victor Eloy, work on tank at 40c. per hour	19 60	
	1	E. Anglade, work on tank at 40c. per hour	12 80	
	1	D. Rose, work on tank at 22½c. per hour, voucher No. 1234	9 00	
Nov.	21	V. Eloy, putting sawdust around stand pipe	20 00	
Aug.	2	F. Dardaro, labor at 22½c. per hour, voucher No. 1241	5 00	
	2	D. McLean, labor at 60c. per hour, teaming, voucher No. 1237	4 00	
Dec.	20	Max Henry, cartage	12 50	
				$4,662 92
				$31,570 05

MATERIAL, ETC.

Roads and Bridges—

Sept.	19	Jos. Gauthier, repairs	$1 85	
Dec.	8	O. Lalonde, lumber	5 31	

LABOUR.

June	6	A. Anderson, teaming, at 60c. per hour	$4 20	
July	4	A. Anderson, teaming, at 60c. hour, voucher No. 1162	116 40	
Aug.	1	A. Anderson, teaming, at 60c. per hour	75 00	
Sept.	11	A. Anderson, teaming, at 60c. per hour	12 00	

LABOUR.—*Continued.*

June	6	M. Henry, at 60c. per hour	$3 60	
July	4	H. McLean, teaming, at 60c. per hour	43 80	
	22	H. McLean, teaming, at 60c. per hour	51 00	
	4	J. Langman, teaming, at 60c. per hour	12 00	
	4	W. Bonnah, teaming, at 60c. per hour, voucher No. 1161	56 20	
Aug.	1	W. Bonnah, teaming, at 60c. per hour, voucher No. 1235	70 20	
Sept.	11	W. Bonnah, teaming, at 60c. per hour	6 60	
Aug.	1	D. McLean, teaming, at 60c. per hour, voucher No. 1237	26 00	
	1	L. Coulis, teaming, at 60c. per hour	16 80	
Sept.	11	N. McPhee, teaming, at 60c. per hour	12 00	
June	6	A. Agostine, work, at 22½c. per hour, voucher No. 1094	2 03	
	16	J. Serwa, work, at 25c. per hour	21 50	
	24	S. Givinal, work, at 22½c. per hour	3 15	
		S. Dominico, work, at 22½c. per hour	3 15	
July	4	J. Bonard, work, at 22½c. per hour, voucher No. 1154	6 85	
		E. Showell, work, at 30c. per hour	7 20	
		A. McLean, work, at 22½c. per hour	5 15	
		H. Pawson, work, at 22½c. per hour	1 15	
Aug.	1	H. Pawson, work, at 22½c. per hour	4 50	
July	4	C. Dominac, work, at 22½c. per hour	42 05	
		H. Rufine, work, at 30c. per hour	27 65	
		S. Calinero, work, at 22½c. per hour	27 65	
		J. Fartona, work, at 22½c. per hour	40 05	
July	28	J. Merrolla (Fartona order), work, at 22½c. per hour	33 75	
	8	F. Fardara, work, at 22½c. per hour	33 30	
Sept.	11	F. Dardara, work, at 22½c. per hour, voucher No. 1294	12 50	
Oct.	3	F. Dardara, work, at 25c. per hour, voucher No. 1347	25 00	
Sept.	11	D. Rose, work, at 22½c. per hour	6 75	
	20	T. Tyoll, work, at 22½c. per hour	68	
		V. Moll, work, at 22½c. per hour	68	
		B. Oliver, work, at 22½c. per hour	68	
		C. Sobrecases, work, at 22½c. per hour	68	
		V. Sobrecases, work, at 22½c. per hour	68	
Oct.	3	F. Alliva, work, at 22½c. per hour, voucher No. 1348	20 00	
				$845 74

Election Expenses—

Jan.	31	L. Boutin, D.R.O.	$4 00	
Feb.	14	F. C. Peters, D.R.O.	4 00	
		G. Hennesey, poll clerk	2 00	
		T. A. Lalonde, poll clerk	2 00	
		K. A. Beilek, constable	3 00	
		W. J. Bauldry, polling booth	4 00	
				$19 00

Office Furniture—

May	3	J. C. McNabb & Co.	$34 00	
Sept.	19	J. C. McNabb & Co.	35 50	
		Harmer & Durack, voucher No.	1 50	
Nov.	14	Harmer & Durack, voucher No. 1420	1 25	
Sept.	11	United Typewriter Co. (machine)	112 50	
May	15	Cederic Hotel, office counter	2 50	
				$187 25

Office Rent—

		Geo. Warrell (rent, $18 per month)	$192 00	
				$192 00

Town Horse Stable—

Sept.	26	W. H. Taylor, on account contract	$200 00	
Oct.	21	W. H. Taylor, on account contract	100 00	
Nov.	14	W. H. Taylor, balance of contract price, and extras $15.43	157 43	
Oct.	21	D. J. Bernard, lights for stable, voucher No. 1371	12 00	
				$469 43

Toronto Iron Works—				
Sept.	18	Paid on account of water tower	$1,000 00	
Oct.	15	Paid on account of water tower (cost price of tower, $6,075)	500 00	
				$1,500 00
Miscellaneous Expenditure—				
Jan.	31	S. L. Bradley, V. Tarbill's expenses to North Bay *re* 1912 voters' list	$19 80	
Feb.	14	S. L. Bradley, div. register, 1912	22 40	
June	7	S. L. Bradley, div. register, part of 1913, and postage	8 76	
Jan.	31	Northern Ontario Light Co., light, Town hall, Nov. 12	26 40	
Feb.	20	Cochrane Telephone Co., telephone service to pump house	15 00	
	20	J. C. McNabb & Co., removal of corpse	15 00	
April	3	J. C. McNabb & Co., burial charges *re* Devine	67 00	
June	20	Harmer & Durack, burial of infant	10 00	
Sept.	19	Harmer & Durack, burial of H. Carpenter	43 00	
Nov.	14	Harmer & Durack, two burials, Couchie and Gauthier child	50 00	
Feb.	27	Bank of Ottawa, J. D. Lawson, cheque protested and charged	72 34	
May	23	Carter Drug Co., Limited, office supplies	7 55	
	9	H. J. Brown, office supplies and supplies	8 35	
June	6	H. J. Brown, office supplies and expenses	7 05	
Sept.	19	H. J. Brown, office supplies and expenses	16 45	
Dec.	8	H. J. Brown, office supplies and expenses	14 43	
May	23	W. McD. Douglas, postage, voucher No. 1067	1 75	
Sept.	19	W. McD. Douglas, postage, voucher No. 1324	4 50	
Jan.	31	Bank of Ottawa, telegram	50	
Feb.	27	Bank of Ottawa, exchange	30	
April	4	Exchange *re* Devine cheque	15	
May	12	Cranston Novelty Co., dog tags	9 50	
July	23	J. Gauthier, dog net	1 00	
Sept.	19	H. Pawson, removing and destroying dogs	7 00	
	19	D. Rose, catching dogs	3 75	
May	23	Coco Cola works, wood for Town Hall	10 50	
	12	F. Newton, coal for Town Hall	60 00	
Nov.	14	H. Pawson, coal for Town Hall	10 50	
Dec.	8	H. Pawson, coal for Town Hall	10 50	
May	13	F. A. Childs, sundries for Town Hall, voucher No. 1040	2 90	
Oct.	21	D. J. Bernard, lights for Town Hall, voucher No. 1381	7 75	
May	12	G. M. Ashlee, office sign	2 00	
	15	H. R. Pearce, carpenter work, office and vault	4 00	
	15	Knight Bros., lumber for office and vault, voucher No. 1059	5 80	
	15	Taylor Hardware Co., office light	90	
June	20	Hammond & Co., municipal audit	318 85	
July	23	O'Connal, refund on employment license	15 00	
	23	A. Nault & Co., refund on employment license	15 00	
Aug.	22	C. Palango, refund on employment license	15 00	
Mar.	28	Bank of Ottawa, cheque charge back	5 00	
Aug.	2	Judge Valin, attendance, Court Revision	17 70	
Sept.	16	Master of Titles, Reg. Lot 22, Glackmeyer	12 00	
	19	Jamieson Meat Co., sundries, Town Hall	1 10	
	26	W. McD. Douglas, acting clerk	30 00	
Oct.	7	M. Rothschild, hall for Division Court	5 00	
Nov.	7	N. McPhee, miscellaneous town work at 60c. per hour	31 80	
Oct.	3	D. Rose, miscellaneous town work, at 22½c. per hour	11 92	
	3	T. Pacione, miscellaneous town work, at 22½c. per hour	13 20	
Nov.	7	D. Rose, miscellaneous town work, at 22½c. per hour	5 65	
	29	Bank of Ottawa, insurance on debentures	2 70	
Dec.	8	T. Fleming, building morgue at cemetery	65 00	
	8	Cochrane Telephone Co., service at town foreman's house	10 00	
	15	Bank of Ottawa, cheque charges back, N.S.F.	7 78	
	19	Tony Swedo, labour in November	1 50	
	20	Max Henry, livery	6 00	
				$1,137 03

Fire Department Equipment—

Feb. 20	F. A. Childs, hose reel	$98 95	
	F. A. Childs, hose, etc	405 39	
May 13	F. A. Childs, stove, etc	18 70	
	F. A. Childs, sheet iron	4 50	
July 23	F. A. Childs, coats, boots, etc	126 30	
Sept. 19	F. A. Childs, fire bell, voucher No. 1311	85 00	
May 23	T. Robinson, lumber, bell tower	8 00	
June 6	H. R. Pearce, labour, bell tower	31 20	
Dec. 5	T. Fleming, labour, bell tower, voucher No. 1473	5 40	
8	Knight Bros., lumber, bell tower, voucher No. 1476	2 34	
May 9	J. Reed, labour, etc., fire alarm	15 65	
13	H. C. Scarth, alarm bell	1 25	
15	Taylor Hardware Co., sundry supplies	36 70	
10	Taylor Hardware Co., pipes, etc., supplies	3 20	
10	Taylor Hardware Co., lanterns, etc	10 10	
12	Taylor Hardware Co., stove, pails, etc	31 45	
12	Taylor Hardware Co., extinguishers, etc.	27 98	
14	Knight Bros., lumber, voucher No. 1043	10 52	
Dec. 8	Knight Bros., lumber, voucher No. 1476	13 50	
May 12	L. A. Greene, lights	3 90	
Feb. 20	J. C. McNabb & Co., chairs	10 85	
Jan. 31	A. Cyr, carpenter work	15 60	
May 9	A. Cyr, carpenter work	3 60	
Dec. 5	T. Fleming, carpenter work, voucher No. 1473	4 50	
Sept. 19	M. J. Roche, goggles	2 00	
			$976 58

Fire Sleigh—

July 23	W. Warrell & Son, runners	$35 00	
May 14	Knight Bros., lumber, voucher No. 1043	17 92	
April 21	C. Priebe, blacksmithing (paid Division Court)	18 00	
May 9	H. Pearce, labour	30 00	
9	C. Dix, fittings	6 65	
10	F. A. Childs, fire gong	19 50	
15	H. Pearce, piping	8 48	
15	H. Pearce, painting	8 00	
			$143 55

Fire Service—

Feb. 20	Fire Department, cheque for Dec. pay roll	$63 75	
	Fire Department, cheque for Jan. pay roll	23 00	
Mar. 28	Fire Department, cheque for Feb. pay roll	142 10	

Totals of Cheques Issued by Town—

March	$46 75	
April and May	130 00	
June	215 60	
July	145 46	
August	51 50	
September	18 00	
October	49 00	
		$885 16

Amount of Pay Drawn by the Various Firemen from March—

D. J. Bernard, Chief	$74 00
C. Barlow	28 50
W. H. Taylor	31 00
G. Robinson	4 75
J. Rose	21 25
F. Clark	31 75
A. Cyr	13 75
F. C. Ivey	25 50
J. Gauthier	12 00
J. Gooding	30 50
A. Agostine	21 25
M. Kellar	28 50
R. Taylor	6 00
H. Pearce	28 25
V. Eloy	28 25

Amount of Pay, etc.—Continued.

D. Rose		$41 55	
G. Cleverly		26 50	
A. Moss		1 00	
M. Henry, team		26 00	
W. Bonnak, team		30 90	
S. Smith		22 75	
Dr. Ross		4 25	
C. Palango		5 25	
H. Sadow		5 00	
D. Dominique		2 25	
P. Carlonda		2 25	
J. Bonard		2 25	
H. Pawson		3 00	
A. Anderson		3 00	
E. Elmo		1 50	
W. Dent		3 50	
J. Stata		30 60	
S. Calinero		10 50	
G. Trowbridge, voucher No. 1231		2 25	
E. Smith		3 38	
A. McLean		3 38	
F. Dardaro		4 50	
W. Imber		2 25	
A. McCluskey		2 25	
P. Murphy		10 75	
E. Lajambo		7 00	
G. B. Williams		8 25	
D. Anglade		5 00	
			$656 31

Sundries for Fire Department—

May 9	A. Cyr, attendance at fire hall	$3 35	
10	Jamieson Meat Co. (Cyr order) attendance at fire hall	10 50	
Feb. 15	K. Cohen, cartage	3 00	
20	F. A. Childs, sundries	65	
May 13	F. A. Childs, sundries, voucher No. 1040	3 00	
10	Taylor Hardware Co., sundries	95	
	Taylor Hardware Co., sundries	13 30	
Feb. 15	M. Kellar, wood	2 50	
20	Coco Cola Works, wood	9 00	
20	F. H. Newton, coal	63 25	
May 15	F. H. Newton, coal	6 00	
June 20	F. H. Newton, coal	3 25	
May 15	Knight Bros., coal	7 00	
Dec. 8	The Union Coal Co., coal	10 50	
May 12	J. Gauthier, repairs	5 00	
12	J. Gauthier, repairs	6 50	
Sept. 19	L. Durrell, repairs	1 00	
11	D. J. Bernard, batteries	2 25	
May 12	Jamieson Meat Co., sundries	3 40	
15	Jamieson Meat Co., sundries	1 20	
Sept. 11	Dr. Henderson, medical attendance *re* Fireman Lockhart, 1912	12 00	
July 4	Albert David, medical attendance	17 00	
4	Albert David, medical attendance, accident, 1912	13 00	
Feb. 20	Water Commission, rate for one quarter	284 66	
			$482 26

Water Pumping and Light—

Feb. 20	The Northern Ontario Light Co., balance, January light account, fire hall	$16 15	
June 25	The Northern Ontario Light and Power Co., on account pumping, etc.	500 00	
Aug 2	The Northern Ontario Light Co., on account pumping, etc.	500 00	
Sept. 19	The Northern Ontario Light Co., on account pumping, etc.	500 00	
Nov. 21	The Northern Ontario Light Co., on account pumping, etc.	500 00	
			$2,016 15

Police Department—

	Advances *re* Cost of Prisoners (to be returned)—		
	Thos. Portland, Chief of Police, January	$50 00	
	" " " " Febrnary	55 00	
	" " " " April	90 00	
	" " " " July	30 00	
	" " (advances not returnable)	30 00	
	" " Chief of Police, August	60 00	
	S. L. Bradley, cash advanced to Chief Portland, January, voucher No. 1309	25 00	
	Thos. Portland, Chief of Police, September	39 00	
	" " " " November	82 00	
			$461 00

Return of Fines—

April 3	E. Tichinoff, per order of Court	$310 00	
Oct. 27	W. H. Warke, Dempsey, order *re* Jung Lee	105 00	
			$415 00

Detective Work—

April 17	Thos. Portland, disbursements for this work *re* Larouche	$10 00	
Sept. 11	Thos. Portland, disbursements for this work *re* Pilkey	11 00	

Special Constables, July 12th—

July 23	J. Daly	$5 00	
	A. Stewart	5 00	
	G. Lawson	5 00	
	S. Hilton	5 00	
	H. Pearce	4 50	

Disbursements—

Feb. 1	Thos. Portland	$10 15	
20	"	2 00	
Mar. 28	"	4 20	
May 1	"	5 25	
July 23	"	2 35	
Sept. 19	"	1 30	
Oct. 21	"	8 05	
Dec. 8	"	11 70	
8	" expense to Haileybury	12 00	
			$102 50

Miscellaneous Expenses—

Jan. 31	M. Silverstone, coat	$38 00	
May 15	J. Geils, pants	8 50	
Oct. 21	J. Geils, uniform	30 00	
Sept. 19	J. Geils, pressing	1 00	
Feb. 20	S. J. Mackey, sundries	5 70	
	Carter Drug Co., sundries, voucher No. 913	3 75	
May 22	*The Northland*, notices	5 00	
Oct. 21	The Carter Drug Co., supplies	1 55	
July 11	Thos. Portland, ticket and board *re* Laura Hannah	3 25	
Feb. 24	D. Rose, meals	3 25	
April 7	D. Rose, meals	1 50	
Aug 8	D. Rose, meals	2 75	
July 4	D. Rose, meals	3 75	

Jail—

May 12	J. Gauthier, repairs	$4 50	
Sept. 19	Taylor Hardware Co., sundries, voucher No. 1326	1 15	
Nov. 14	The Knight Bros., lumber for repairs	10 98	
			$227 13
	Total		$41,527 33

TOWN OF COCHRANE.

Cash Statement.

Dec. 15th, 1912 to Dec. 31st, 1912.

Receipts.

Dec. 20	Government railway tax	$137 20	
" 23	H. Hoffman, restaurant license	5 00	
" 30	W. Chalmers, dairy license	1 00	
" 28	S. J. Dempsey, fines	115 00	
	T. Portland, fees	70 00	
" 20	T. Portland, building permit	5 00	
" 27	McNabb & Co., building permit	5 00	
" 30	Taxes, collected to date	1,008 00	
	A. K. Chamandy, cleaning yard	7 50	
	Binkley Co.	1 50	
	B. Rothschild	1 50	
	Taylor Hardware Co.	3 00	
	Imperial Bank	1 50	
	F. Childs	1 50	
	W. Rhodes	3 00	
	T. Fitzgerald	4 50	
	F. Ayoub	1 50	
	Perkus & Co.	4 50	
			$1,376 29
Cash on hand, December 15			1,774 93
Balance overdraft in bank, December 31			6,139 15
			$9,290 28

Disbursements.

Dec. 18	S. J. Dempsey, advances to Jameson	$115 00	
	W. H. Peterson, advances, re cost of prisoner	36 00	
	J. Reed, work at fire hall	14 75	
Dec. 20	Mrs. Madden, meals for prisoners	14 00	
" 18	T. Portland, petty expenses and meals	2 26	
" 27	T. Portland, petty expenses	2 50	
" 21	T. N. O. freight on valves	22 11	
	Gartshore, Thomson Co., waterworks supplies	2,164 29	
	Wabi Iron Works, waterworks supplies	45 50	
Dec. 23	Provincial Treasurer, debenture and int. under By-law 46	2,314 96	
" 24	T. Portland, salary	125 00	
	S. L. Bradley, salary	66 74	
	S. A. Jones, salary	41 66	
	J. Rose, salary	100 00	
	M. Henry, scavenger	190 00	
Dec. 24	Separate School	250 00	
" 31	Bank of Ottawa, on overdraft, interest	5 25	
	Bank of Ottawa, on overdraft, interest	7 90	
			$5,518 02
Bank, overdraft, December 15			3,313 01
Balance cash on hand, December 31			459 25
			$9,290 28

43 Victoria Street, Toronto, May 7th, 1914.

To the Mayor and Council, Town of Fort Frances, Ontario.

Gentlemen,—Resolution of the Town Council under date of January 12th, 1914, petitioning the Ontario Government for a Provincial Audit, was acceded to by an Order-in-Council, approved by His Honour, the Lieutenant-Governor, the 2nd day of March, 1914, which confirmed my appointment by the Provincial Municipal Auditor, to make an inspection, audit, or examination of the books, accounts, vouchers and moneys of your Municipality.

TOWN OF FORT FRANCES.

Scope of Audit.

Resolution requesting the audit, stated that the Provincial Auditor shall audit the books to December 31st, 1913, starting from whatever place he deems advisable.

After an interview with the Chairman of the Finance Committee, Mr. A. Dear, and Messrs. O. Viger, Jr., and P. D. Anderson, auditors from December 1st, 1911, to 31st December, 1912, and perusal of their statements and reports, it appeared unnecessary to put the Municipality to any further expense in going over their work. Complete audit for the year 1913 was undertaken, although it was later found necessary to go back over other years' transactions to obtain required information.

Synopsis of the audit work undertaken is as follows:

1. General Town Finances.
2. Debentures.
3. Sinking Fund.
4. Assessment Rolls.
5. Collector's Rolls.
6. Electric Light Department.
7. Water Works Department.
8. Cemetry Trustees.
9. Telephone Commission.
10. Public School Board.
11. Separate School Board.
12. System.

Cash Balance Sheet.

Cash Balance Sheet at the 31st of December, 1913, exhibits a deficit of over $11,000.00 without taking into account abatement of taxes, which are not determinable, nor making any reserve for the uncollectable accounts receivable.

With the sale of debentures, to be issued, under:

By-law No. 373 for Granolithic Sidewalks.

By-law No. 385 for Wooden Sidewalks. (Now sold).

By-law No. 407 for Sewers.

the above mentioned deficit will be wiped out.

The Town has only been able to maintain its financial position without a great deal more debenture issues by the surplus revenue derived from the public utilities, as in the year 1913 alone there was a surplus of nearly $11,500.00.

In former balance sheets no notice has been taken of the amounts levied for the redemption of debenture principal and interest, and sinking fund deposits, falling due at different dates in the following year. It will be noted in the balance sheet, that a liability at the end of the year on this account amounted to over $12,000.00.

Balance Sheet of Permanent Assets and Deferred Liabilities.

Balance Sheet exhibiting Permanent Assets at the 31st of December, 1913, shows that the ratepayers have invested over $84,000.00 in Public Works.

This may be accounted for by the extensive construction of Water and Electric Works, out of the surplus revenue derived from these utilities. This investment will be somewhat reduced when the debenture liability is increased by the proposed new issues. The funds raised by debenture sales are to pay off liabilities included in the Cash Balance Sheet, which were contracted for by the construction of public works, and have been included among the permanent assets.

Attention is drawn to the liability on Public School Debentures, amounting to some $24,000.00, which has in other years been offset by the school property, but in this statement has been shown as due from Public School supporters. If thought is given to this matter, it will be seen that any investment in the Public School properties is an asset of the Public School supporters, and not of the general body of ratepayers. Reference to the Public School Balance Sheet will show the manner of the debenture treatment there.

Town Hall.

Maintenance of the Town Hall including insurance amounted to over $1,500.00 in the year 1913, without considering the depreciation on the building.

The only revenue from the rental of the large hall is apparently $168.00 due by the band to the Municipality, under agreement that they are to pay $7.00 per night when the band (who appear to have the managing of the hall) rent it for amusement purposes.

Proper management of the renting of the hall should surely bring in a larger revenue and reduce the ratepayers' cost of maintaining the Town Hall.

TOWN OF FORT FRANCES.

Local Improvements.

In calculating the amount to be raised annually under Local Improvements for sewers, there is a fixed rate, so stated by the Clerk, of $1.50 per foot frontage, for the owners' portion of the cost, or 10.6 cents per year. The Town pays for any difference between this fixed rate and the total cost of the sewers. This in some cases leads to an over levy for the owners' portion, according to the amounts stated in the various by-laws to be raised.

Assessment Register of Special Rates and the summary from Assessment Registers were checked, and appear to be well arranged.

Total amount of the owners' portion of levies for sewers, as shown in the Summary of the Tax Collector's Roll, amounted to $2,270.60, while the amount to be collected on the registers amounted to $2,263.68, so there is very little difference.

Amount to be collected from the owners for sidewalks, according to the Collector's Roll, was $742.46, while the Registers totalled $798.68. The difference or short levy of $56.22, being accounted for by commutations made by certain ratepayers, under By-laws Nos. 285 and 305.

Cash Statement.

Cash statement for the year 1913, has been prepared with a view of contrasting the expenditures as far as possible with the receipts.

Tax collections have, therefore, been separated to show the amounts levied for public school, separate school, public school debentures, general debentures, local improvements, while the remainder has been taken for general purposes.

Waterworks, electric light and telephone cash receipts are not the true revenue from these utilities. There are certain accounts yet unpaid, but there will always be balances from year to year, and very little difference will be noticed between the cash receipts, and the actual charges made in any one year.

The capital section shows receipts of some $12,000.00, while the expenditures have been $31,000.00. Debenture issues to be placed on the market for sale, will account for this over-capital expenditure to some extent.

Sinking Fund.

Amount which should be in the Sinking Fund at the 31st of December, 1913, as shown on the Debenture Statement, is $14,294.47.

Detailed statement showing the compilation of the various amounts required under the different By-laws, to be deposited to the credit of the Sinking Fund, and interest accrued thereon, is shown in full, so that it may be amended each year to show the status of the Sinking Fund at that particular date.

According to the bank statement, the standing of the Sinking Fund at the end of the year was $3,660.14. This leaves a shortage of $10,634.33.

Shortage is accounted for by a transfer made from the Sinking Fund Account of $11,000.00 to a special Sewer Account, on November 22nd, 1912.

Payments were made from the Special Sewer Account for the construction of sewers under By-laws Nos. 197, 198 and 276, which were later consolidated, and the debenture issue was made under By-law No. 393.

Debentures Nos. 1 and 2, and 4 to 12 inclusive, of values aggregating $11,000.00, issued under the above-mentioned By-laws were deposited with the bank apparently as collateral, for the amount borrowed from the Sinking Fund, and were dated the 31st of October, 1912.

Town Clerk made the statement that the Municipality had purchased these debentures with Sinking Fund moneys. If this had been so, the annual levy made for the debenture, principal and interest, under these By-laws, should have been deposited into the Sinking Fund, and the interest coupons due in 1913 should have been clipped from the bonds, and held by the Municipality.

The before mentioned debentures were later sold to Spitzer, Rorick & Co., sometime in the year 1913, but owing to some technical flaw in the construction of the sewers, or framing of the By-law, were not paid for, up to the time of the audit.

The position at the present time is, that the bank holds a certain part of the issue as collateral in the Sinking Fund, while the whole of the issue has been sold to Spitzer, Rorick & Co., who are now preparing the debentures. It is assumed that when the proceeds of these debentures arrive from Spitzer, Rorick & Co., that the bank will apply such portion of the money that is necessary to take up the debentures, that they have in their care.

This will cover the Sinking Fund shortage at the 31st of December, 1913, and the Town will destroy the bonds now held by the bank on their receipt.

Future Sinking Fund deposits must, however, be kept up-to-date, and the Council should strive to see that the Sinking Fund is kept intact, as in the course of years, as this Fund becomes larger it will certainly prove to be a source of worry to them, if not kept accurate.

Attention of the Council is directed to part No. 14 of the Municipal Act respecting Finances. Section 302, para. 3, states: "If the Council applies any of such money in paying current or other expenditure, the members who vote for such application, shall be personally liable for the amount so applied, which may be recovered in any Court of competent jurisdiction."

According to the Statutes, the interest earning power of any Sinking Fund, shall not be estimated, in providing for the yearly levies, at a rate exceeding 4 per cent. per annum.

The following sections dealing with the deposits of Sinking Fund amounts with the Provincial Treasurer, are included in their entirety, so as to save the Council constantly referring to the Act.

Section 305, Municipal Act, 1913:—

"(1) A council may provide by a money by-law that the annual amount to be levied on account of the sinking fund shall be paid by the treasurer of the municipality to the Treasurer of Ontario, and if the by-law does not provide for such payment the council may pass a by-law providing therefore."

"(2) Where a council avails itself of the right conferred by the next preceding subsection, the Treasurer of Ontario may receive from the treasurer of the municipality the annual amounts so levied on account of the sinking fund and allow and credit the municipality with interest thereon at the rate of four per cent. per annum, compounded yearly until the time when the debentures to which the sinking fund is applicable become payable and the sinking fund is required for their redemption."

"(3) All money received by the Treasurer of Ontario under the provisions of this section shall form part of the Consolidated Revenue Fund, and a statement of the amount at the credit of each municipality shall be set forth annually in the Public Accounts of Ontario."

"(4) The Treasurer of Ontario may invest the amount at the credit of a municipality or any part thereof in the debentures of such municipality, to redeem which such sinking funds were paid to the Treasurer."

"(5) The amount payable in any year into the sinking fund which under the provisions of the by-law is to be paid to the Treasurer of Ontario shall be deemed a debt due to him, and in default of payment thereof he may sue therefor in his own name as for a debt due to the Crown in any court of competent jurisdiction."

There are two good reasons why the Sinking Fund should be deposited with the Provincial Treasurer.

One is, that the Ontario Government allows an interest rate of four per cent. per annum, which means that a smaller principal amount, would need to be raised annually to provide for the deposit.

The other is, that any delinquency on the part of the Municipality in not making their annual deposits, would be noticed by the Government Officials, and a prompt advice of such irregularity would be forthcoming.

Town Council also could not interfere with the Sinking Fund, as it would be out of their reach, and this would be a blessing in disguise, as the ratepayers can never be assured of their safety in respect to Sinking Funds, unless such proceedings are taken.

A brief reference to commutation in regard to Local Improvements is appropriate.

By-law No. 306 is one of the Sinking Fund By-laws. Para. 6 in this By-law states: "All money arising from the said special rates, or from the commutation thereof, not immediately required, for the payment of interest, shall be invested as required by law."

Under By-law No. 285 there was a commutation made of $210.60, and under By-law No. 305, Mr. H. Williams, commuted by the payment of $293.03. In the case of the latter commutation, there was no cash payment, but the Clerk stated that this was allowed for value received, re the widening of a certain street. By-laws Nos. 285 and 305 were consolidated by By-law No. 306.

These two amounts should now be deposited in the Sinking Fund, plus the accrued interest at 3 per cent. from the date when the first deposit should have been made.

Sinking Fund deposits under By-laws Nos. 197 and 198, were computed at 4 per cent. earning power, whereas the bank interest at 3 per cent. is only allowed, and the amounts were accordingly changed so that the debenture statement should be correct.

All debenture issues were verified, as to the sufficiency of the annual levy of principal and interest, for retiring yearly debentures, and also Sinking Fund amounts as called for by the By-laws were proven. In this way the errors in the Sinking Fund of By-laws Nos. 197 and 198 were detected.

By-laws Nos. 160 and 161 are another case where the interest on the Sinking Fund was taken at more than three per cent., and had to be altered by the Clerk.

Debentures.

Debenture Statement at the 31st of December, 1913, has been compiled to show the original issue, the principal unpaid, annual levies to be made on account of such debentures, and the amount at this date, which should be in the Sinking Fund.

Payment of interest to the Bank of Hamilton on November 30th, 1913, under By-law No. 306, coupon No. 2, should have been given $350.92, but by a clerical error made by the bank was not detected by the Treasurer, the Municipality paid $359.20, making an overpayment of $8.28. This error was accounted for by one of the coupons bearing interest of $20.92, which was charged as $29.20.

Overpayment of interest on School Debenture No. 334 was made to the Bank of Commerce in November, 1913, of the amount of $30.00, but was refunded in March, 1914.

Debenture Register is very poorly kept, and is not of good form. Sample of a stock form has been submitted to the Clerk to take up with the Council, and if not suitable, one should be specially designed, as the proper recording of all debenture issues is most essential.

Accounts Receivable.

Sundry Accounts Receivable amount to $1,252.98.

A great many of these are old accounts, and prompt action should be taken in their collection. It would appear that the Town Officials have not paid very close attention in seeing that they are paid, as quite a few of the debtors are Town Officials, or parties that have business dealings with the Municipality.

All these accounts were compiled from various sources, and it is trusted hereafter, that the official charge note will be used fully, so that all sundry unpaid accounts, may be contained in the one binder.

Town of Fort Frances.

Accounts Payable.

Comparison of the accounts paid with the authorization of payment contained in the Minute Book, was on the whole very difficult, as in many cases there were several amounts passed for one party, which were covered by one cheque.

Many accounts were paid first, and after authorized. While it is very hard to make an absolute rule in this respect, yet its occurrence should be infrequent.

No ledger accounts were kept to show the dealings with the creditors, and it is very hard to state positively whether accounts have been paid twice or not, when you take into consideration the numerous payments made in one year.

That there have been payments made twice, or overpayments, is evident by the following:

Johnston Hardware Company.

August statement was for	$9.90
September statement was for	5.50
September telephone account	2.20
Making a total of	$17.60
Cheque No. 1882 issued October 21st, 1913, was for	$27.50

Therefore the company appears to be overpaid $9.90 which amount has been recognized in the balance sheet, and is collectible from this company.

Wells Hardware Company, Limited, was paid on July 12th, 1913, by cheque No. 1588, an amount of $265.18 to cover invoice No. 365 for iron pipe. On October 15th, 1913, cheque No. 1861 for $297.33 was paid to cover the monthly statement bearing the invoice No. 499. Contained in this statement was the amount of $265.18 for pipe. This is a good example of an error that may arise at any time, if some proper system of keeping a close check on the accounts payable, is not adopted. In this particular case Mr. Anderson drew attention to this mistake, while the audit was in progress, otherwise it would not have been an easy matter to detect, as both accounts were approved by the Finance Committee, and were entered in the minutes as passed for payment.

There is no apparent reason why the Clerk was not notified of his error previously, as Mr. G. A. Stethorn, Manager of the Company, was Chairman of the Finance Committee for the year 1913 and the Accountant of the Company, Mr. P. D. Anderson was Municipal Auditor for the year 1912, and it hardly reflects credit on these officials for their action in the matter.

Included under Accounts Payable on the Balance Sheet is an amount of $584.85, owing to Enger Nord Realty Company for grading streets. This work was carried on by Resolution No. 458 which provided for the Company to grade certain streets under Plans S.M. 2-33-34-94, under supervision of the Board of Works. The cost not to exceed $700.00. This work consisted practically all of labor, and the Commissioner of Roads, Mr. W. Bishop, was examined in connection with the cost, and produced time books, which supported the cost.

Such dealings make it very confusing in the Municipality, and it would appear better, if the Municipality undertook all their construction themselves, and make the payments therefor. If the real estate company were so desirous of improving their property, they could have made a loan to the Municipality to cover the cost of the work, but the Town should receive the time tickets for labor, and invoices of materials, and pass on them in open Council, and pay the individual accounts by separate cheques.

Auditor's report for the year 1912 advised the dropping of two accounts; that of the Galt Estate for $250.00, and that of A. Shannon for $1,800.00. From enquiries made, it appears unlikely of anything further being heard in reference to these two accounts.

The Galt Estate Account was in reference to a map that was not accepted by the Town.

The Shannon Account was in connection with a contract for sewers which the Town was forced to complete.

The only safe way of handling the Accounts Payable would be to open up Ledger accounts for all the principal creditors, and as the invoices are received, to credit them to the individual accounts. The date of payment, cheque number and amount will accordingly be debted to these accounts, and the indebtedness of the Municipality could be easily determined by a list drawn from this ledger. It could also be readily detected if an invoice was credited or payment made twice.

No invoices should be entered by the Clerk until they are examined and approved by the heads of the several departments, and the Finance Committee should not pass on the accounts unless they see the O.K. and initials of the head of the department receiving the goods.

Bills Payable.

List of these is attached hereafter, and exhibit those due the bank, amounting to $20,100.00, and these due private parties, amounting to $1,258.15.

In tracing the entries of the Bills Payable through the Cash Book, it was very confusing, as in a great many cases when a note was renewed, only the discount charges on the note appeared in the Cash Book. The charge back of the old note by the bank, and the issue of the new note being allowed to contra each other.

It could be arranged with the bank for them to give credit for the face value of the note, and issue a debit slip for the amount of the discounting charges. In this way the Cash Book will show the receipt of the face value of the note, and a payment out for the discounting charges. When a note is charged back by the

bank, it should be shown on the credit side of the Cash Book, and the issue of the new note be shown at its face value on the debit side, as explained above.

Note No. 51 was issued to the Separate School Board for the amount of $1,472.25, but in dealing with the amount due the Board in the Balance Sheet, this note was not recognized, and the correct amount of the balance due of $1,666.38 was exhibited.

Note No. 22 was issued to East and Corrin for the amount of the balance due them of $1,408.00, and covered the balance due them of their sewer contract on Victoria and Second Streets. This note was also not recognized on the Balance Sheet, but the total amount of the balances due them on their various contracts, amounting to $4,821.78 including this $1,408.00 was shown.

Note No. 50 was issued to James Harty, December 23rd, 1913, for the amount of $1,200.00. This transaction is somewhat involved. It appears that Mr. Harty, and other parties required a sewer on Scott Street but as the Council had not the necessary funds to undertake the construction, and as the Contractors, East and Corrin required payment when the work was completed it was arranged that the construction would be undertaken by East and Corrin and Mr. Harty pay this firm, and later recover from the Municipality. However, East and Corrin have not received any payment from Mr. Harty, but the note has been discounted by the bank with East and Corrin's endorsement. This note of $1,200.00 has not been recognized in the Balance Sheet, but the amount of the contract $1,162.05, is included in the total due East and Corrin.

Town Council should take the first opportunity of recalling the above mentioned notes Nos. 22, 50 and 51.

Cash Receipts.

Where possible, statements were procured from parties making payments to the Municipality, such as the Ontario Government for Railroad and School Taxes, Police Magistrate for fines, etc., and compared with the Cash Book entries.

Receipts as shown in the Electric Light and Water Registers, and contained on the duplicate receipt forms, were checked into the Cash Book. Certain items not entered in the Cash Book have been detailed on a statement which appears later.

Cash Payments.

Cash payments were of a frequent occurrence, and in the case of electric deposits, these were refunded in cash without any authority.

Hereafter no cash payments will be made on any account, and the Town Auditor, Mr. Viger, is to be commended on the strong way he dealt with this loose practice.

Electric Light and Water Rates.

Certain matters were brought to the attention of the Light and Water Committee, who requested a report thereon.

Report.

Electric light rates for domestic purposes, where metered, are charged for, at the rate of 7 cents per kilowatt, with grading discounts from 40 to 60 per cent. In looking into these net charges closely, you will observe that ratepayer who uses from 50 to 60 kilowatts pays the same net amount viz. $2.10.

Correspondingly, anyone using from 100 to 125 kilowatt pays $3.50 net. This appears to be unfair, and is certainly not equitable. The main thing in your Electric Light Department is to see that everyone pays for what they use, so that a small rate per kilowatt may be attained for the general body of ratepayers.

My suggestion would be that you set a rate of 5 cents per kilowatt for domestic purposes, allowing a discount of 20 per cent. if paid on or before the 15th of next following month. This will make a net cost of 4 cents per kilowatt, and should be large enough to meet the cost of power charges, (which you will certainly have to meet in the near future) and cover cost of maintenance.

Power for use with motors, etc., could be charged for at a smaller rate, based on the report of the engineer. It will be readily seen that a user who operates his motor in daylight should be charged at a less rate than one who operates his motor at night, as it is at that time, that there is a peak load, and it is more than probable that your power will be paid for on this basis.

The clerical work in connection with the keeping of the Electric Consumers Register is at present very laborious, and if the above mentioned rates and discounts are decided on, at least fifty per cent. of such clerical work will be unnecessary. It must be borne in mind, that there is contained in your Municipality a great number of separate bodies.

For instance, certain properties are only liable for school assessment. Others are specially assessed for local improvements. In going further, you will note that the electric light users and water users are not the general body of ratepayers. They are specific, and as such, should not be called upon to bear the whole burden of the electric light and water costs.

Public Schools and Separate Schools should be metered, and charged in the same manner as other ratepayers.

Street lighting cost should be determined by the Engineer, and in the yearly general rates, such cost should be included and assessed on the general body of ratepayers. This will necessarily increase the electric revenue to some extent, and then if it is found that the revenue is more than sufficient to cover all costs of maintenance, repairs and up-keep of plant, domestic rates may be reduced another cent.

Water rates, as shown on your present schedule, appear higher than they need be. To attract residents to your town, it is necessary that these utilities be at the least possible cost. So, if they are, everyone will avail themselves of their use. In the question of the water users also, they should not be called upon to bear the whole cost of the water plant operations.

Public and Separate Schools should be charged, and the Engineer should be called on to assess the cost of fire protection by hydrants, and street sprinkling, and such cost should also be included in the yearly general rates and credited to the Waterworks Department.

You will observe that the cost of street lighting, fire protection and street sprinkling will be included in the general rate, and in this way place on the unimproved or vacant lots a charge which they are at present escaping.

Further, Chapter 235, The Revised Statutes of Ontario, 1897, Section 37, empowers the Council to levy a rate "For the purpose of assisting in the payment of any debentures issued for the purposes of waterworks constructed under the provisions of this act, and the interest thereon, and the Corporation may provide by by-law for the assessment and collection of a special tax or rate in each year, not exceeding four mills on the dollar, upon the several properties, according to

the assessed value thereof, fronting or abutting upon the street, in, through and along which, the waterworks mains are laid, as well as all other properties which may enjoy the advantage of use of water from the said main, distant not more than 300 feet therefrom for the purpose of protection against fire, whether the owners or ratepayers thereof use the water or not for general purposes, to meet the yearly interest on any debentures issued for the purpose of the said waterworks, and to form a sinking fund for the payment of all said debentures; provided that the collector of taxes upon the production by the owner or occupant using said water of the receipt for the payment of the rent chargeable for the use thereof, during the year, or such proportion thereof, as shall equal such special tax, shall remit or allow to such owner or occupant the amount so paid as a payment protanto on account of the special tax authorized to be levied by this section."

It is therefore for the Council to take advantage of the above section and with the increased revenue from the special assessment and the charge to the general rate the domestic users charges may be reduced accordingly.

The following question was submitted to J. W. Sharpe, Esq., K.C.

"Can the Council pass a By-Law under the special Water Frontage Levy section contained in R.S.O. 1897, Chapter 235, Sec. 37, for the levying of four mills on the assessed value of the *land only.*"

Reply to this as follows.

"In Section 15 of the Public Utilities Act, Chap. 204, R.S.O. 1914, the word 'land' is used instead of 'properties.'"

The term "land" includes all buildings, etc., placed upon it, (in its legal sense) and is so interpreted in the "Assessment Act."

I do not find anything in this section 15 or in the Act to warrant any other interpretation.

The context confirms this view. I am therefore of the opinion that the word "land" is intended to include buildings, etc., on the land.

Electric Revenue.

Cash receipts for the year 1913 from rates, wiring and material sold amounted to over $10,200.00, while the maintenance cost is shown on the cash statement for the year is $2,500.00, which leaves a surplus of $7,700.00.

This large surplus is due partly to the Town not having to pay for its power, as under an agreement with Mr. Backus, they have the free use of 200 horse power.

Electric light rates are dealt with elsewhere.

Electric Light Accounts at the 31st of December, amounted to $1,243.42. Some of these are not collectible, and all such accounts should be listed and submitted to the Council so that they may order them to be written off.

Shevlin Clarke Company have apparently prepaid power on a three horse power motor for the year 1914. This had not been correctly treated in the register, but has now been dealt with on the summary.

Water Revenue.

Rates for the year amounted to some $6,400.00, while the cost of maintenance was about $2,500.00, leaving a surplus of $3,900.00 to be used for general purposes.

Water rates were reported on to the Water and Light Committee, and said report is contained herein. The Clerk has represented that the redemption of debenture principal and interest should be provided by the water rates. This does not appear to be reasonable, as the Town as a whole are owners of the public utilities, and why should a certain body of ratepayers be called upon to maintain a utility, and also to purchase it. If this is the case any surplus arising from that particular utility is returnable to that specific body, but according to the Public Utilities Act, any surplus arising from the management of utilities is divertible into the General Funds of the Town.

Reference to all of the By-Laws authorizing the issue of Electric and Water Debentures, discloses the following section, which proves without doubt, that there should be raised annually on the whole of the ratepayers, an amount sufficient to redeem the annual maturing debentures and interest, or Sinking Fund and interest.

The section mentioned is:

"That during the currency of the said debentures, there shall be raised annually by a special rate on all the rateable property of the said Town of Fort Frances, the sum of ."

In preparing the future estimates so that the tax rate may be set, all amounts required to be raised for such debentures, should be included therein.

One of the chief costs in connection with the pumping of water, would be the electric power, but as this power is not paid for by the Town, no charge is made to the waterworks, which accounts for the small cost of maintenance.

Reduction of Assessment by Resolution of Council After Final Revision of the Roll by the Judge.

Canadian Bank of Commerce Building, was assessed by the Assessor for the amount of $25,000.00. Appeal heard before the Court of Revision was allowed and the assessment on the building was reduced to $20,000.00 and the Clerk entered this amount on the Collector's Roll.

On October 13th, 1913, resolution in Council, No. 556 was passed as follows: "That whereas the Canadian Bank of Commerce were assessed as tenants on the property of H. Williams on Church Street, for the year 1913, and whereas the new building of the Canadian Bank of Commerce on Scott Street, was assessed for the entire year, 1913, at $20,000.00, and whereas at the time of the assessment the said building was unoccupied and unfinished, and whereas the said Bank did not go into possession of said building until after the first day of July, 1913, be it hereby resolved by this Council that the assessment of the new bank building on Scott Street, be fixed at $10,000.00 and that the assessment roll be fixed accordingly."

Town Clerk accordingly altered the Collector's Roll, and reduced the taxes charged to the bank by $250.00, which is made up of $10,000.00 assessment at a 25 mills rate.

This action by the Council appears to be illegal, as the Council are not empowered by the Municipal Act to make alterations after the final revision of the Roll by the Judge, and it is apparent that the bank is still indebted to the Municipality, for the sum of $250.00.

Provincial Municipal Auditor, J. W. Sharpe, K.C., in reference to the foregoing states:

"It does not appear that the Council had any power to pass the resolution referred to."

ASSESSMENT RE ONTARIO AND MINNESOTA POWER CO., LTD.

BY-LAW NO. 252.

A By-law to fix the Assessment of the Ontario and Minnesota Power Co., Limited.

WHEREAS the Ontario and Minnesota Power Company, Limited, has agreed to establish and operate within the Town of Fort Frances, a pulp and paper mill, upon and subject to the terms and conditions set forth and contained in Schedule "A" to this By-law.

AND WHEREAS the Municipal Council of the Town of Fort Frances has agreed to the terms and conditions of the said schedule "A."

AND WHEREAS the said Ontario and Minesota Power Company, Limited, has made application pursuant to the said schedule "A" to have its Municipal Assessment fixed as therein set forth.

AND WHEREAS it is deemed expedient by the said town under and by virtue of its powers for granting aid by way of bonus for the promotion of manufactures within the limits of the said town, pursuant to Schedule "A" to this By-law, but subject to the provisions and limitations by Statute so made and provided to grant such application as in hereinafter set out.

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE TOWN OF FORT FRANCES ENACTS AND ORDINATES AS FOLLOWS:

(1) The terms and conditions set forth in schedule "A" hereto, shall be, and the same are hereby ratified and confirmed.

(2) For the purpose of fixing the assessments and rates, (except for School and Local Improvement Purposes) assessable by the Town of Fort Frances the property which the Ontario and Minnesota Power Company, Limited, and its subsidiary companies now own or occupy, or which they may hereafter acquire or occupy), but for the purpose of the industries described in Schedule "A" hereto shall be for the term of ten (10) years from the passing of this by-law assessed at the sum of $25,000 annually, commencing with the assessment for the year 1912.

(3) Pursuant to the said Schedule "A" hereto, the Council may, by way of bonus remit and refund to the Ontario and Minnesota Power Company, Limited, its taxes, (except taxes payable for school and local improvement purposes) for the year 1911, over and above the taxes payable for the said year, upon an assessment of $25,000.

(4) That on Monday the twenty-ninth day of April, 1912, the vote of the electors of the Town of Fort Frances, entitled to vote on this by-law, shall be taken at the Town Hall in the Town of Fort Frances, from the hour of nine o'clock in the morning until the hour of five o'clock in the afternoon of the same day.

(5) That on Friday the twenty-sixth day of April, 1912, at the hour of twelve o'clock noon, the Mayor of Fort Frances shall attend at the said Town Hall and appoint persons to attend at the polls and at the final summing up of the votes by the Clerk of the Town, on behalf of the parties respectively interested in promoting or opposing the passing of this by-law.

(6) That the Clerk of the Town Hall shall attend at the Town Hall on Tuesday, the thirtieth day of April, 1912, at the hour of twelve o'clock, noon, for the purpose of summing up the votes given for and against this by-law and shall then and there sum up such votes and declare the result of the poll.

(7) That if this by-law is carried by the requisite number of votes of the electors entitled to vote thereon, the same shall be fully considered and finally passed by the Council at a meeting to be held on Monday, the sixth day of May, 1912, and this by-law shall take effect from the passing thereof.

Read a first time in open Council this second day of April, 1912.

Read a second time in open Council this second day of April, 1912.

Read a third time and finally passed this sixth day of May, 1912.

(Signed) D. C. McKenzie.
Mayor.

(Signed) J. W. Walker.
Clerk.

Paper Mill.

Synopsis of Agreement, dated 15th of March, 1912, with Ontario and Minnesota Power Co., Ltd., referred to in By-law 252.

Capacity of Mill:	100 tons Newsprint daily.
Employ:	200 hands.
Completion:	14 months after enaction of by-law.

(8) That in addition to the 1,000 (one thousand) h.p. of electrical energy to which the town is entitled for municipal purposes at the rate of $14.00 (fourteen dollars) per h.p. per annum under existing agreements, it will supply at any time on the Canadian side of the river, as and when demanded by the said town on behalf of any person, company or corporation, electrical energy at $25.00 (twenty-five dollars) per h.p. per annum, subject to a reduction for the first three years of $20.00 (twenty dollars) per h.p. per annum to any person or company taking such power in quantities of 500 (five hundred) h.p. or more, but when electrical energy is being supplied to independent Canadian users to an amount which, together with the power, both electrical and hydraulic, in use by the said company or its subsidiary companies in its Canadian industries, and the power being supplied to the town, shall be equal to one-half of the total power, both electrical and hydraulic, which is from time to time developed from the full flow of the waters of the Rainy

River, from bank to bank thereof, then the Company shall be deemed to have fulfilled its obligations respecting the delivering of power upon the Canadian side of the river. The terms and conditions of measurements and use of power shall be reasonable, and shall be settled in the event of difference by the award of three electrical engineers of repute, one to be appointed by the town, one by the Company, and the other by the other two or by the High Court of Justice for Ontario in the manner provided by the Ontario Arbitration Act.

Town Covenants to pass By-law for assent of ratepayers fixing rate of assessment, exclusive of School and Local Improvement Rates, at twenty-five thousand for a period of ten years from date of By-law, but including assessment for the year 1912. Assessment same for 1911.

Municipality agrees to help Company in procuring from Dominion and Provincial Governments and Board of Railway Commissioners license to export surplus power not needed on Canadian side. Company not required to operate Mill to extent further to one-half horse-power development of river, less power sold to others for use in Canada.

If company defaults to agreement, fixed assessment ceases.

Assessment Rolls.

Assessment Rolls are not arranged in a manner best suited to facilitate clerical work. It is almost impossible from the Assessment Rolls to state whether all lots have been assessed, and the tracing of any assessment is only arrived at by cross indexing, or from a perusal of the whole Roll.

Registered plans should be obtained for the use of the Assessor, and the entries on the Assessment Rolls should follow such plans, the lots being arranged in numerical order, without regard to their owners. It is necessary, of course, that the owner's name shall appear on all lots registered.

The Clerk in the preparation of the Collector's Roll can readily see if any lots have been omitted, and the Collector's Roll will be a copy of the Assessment Roll, page for page.

Tax Arrears Register should also have the lots arranged in the same manner, so that it will be an easy matter to enter the arrears of taxes in the register, without appealing to the indexes.

Resolution No. 152 authorizing the arranging of the Assessment Roll as stated above was passed, and the Assessor, Mr. Geo. Campbell for the year 1914, who had started on his duties was instructed as to the manner of the preparation of the Roll.

Altogether there are some fifty plans each with their own particular blocks, and each block sub-divided into lots. The original plan of Alberton contains 469 lots. There are no less than 82 lots number 1, 2, 3, 4, and 5, and as the lot number increases there are less. Every lot, therefore, has to be designated by block and plan number, and altogether, it is very confusing and complicated.

It will be readily seen from the index of plans attached hereto how careful the Assessor must be, so that no lands, escape assessment, and it would be well for the clerk to thoroughly revise the Assessment Roll on its return.

Assessor's Affirmation as required by the Act was attached to the Roll. Alterations on the Roll were checked with the Minutes of the Court of Revision, and found correct.

List of appeals dealt with by the Court was well arranged, but it should be signed.

Summary of the Resident Assessor's Roll for the year 1913, is shown hereunder:

Total value of Real Property		$2,313,177 00
Value of Taxable Real Property	$1,492,777 00	
Liable for School Rates only	670,000 00	
Liable for Local Improvements only	150,400 00	
	$2,313,177 00	
Business Assessment		299,910 00
Income Assessment		1,850 00
		$2,614,937 00
Summary of non-resident's roll is:—		
Total value of Real Property		$536,440 00
Making a total Assessment		$3,151,377 00

Comparison of the Non-Resident and Resident Assessment Rolls, with the Collector's Roll for the year 1913, was made as far as possible. There were quite a number of duplicate Assessments, this being brought about by having the two Rolls, the Assessor, entering certain lots in the Non-Resident, and later in the Resident Roll. The Clerk discovered these irregularities, and corrected them.

Adoption of the one Assessment Roll arranged in plan block, and lot number, will prevent repetition of asessments, that are in evidence in the past.

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" 27		

R.R. 20	.....	Pumping Station grounds, South of Scott Street.
" 20	.....	Balance of Parcel. South of Scott Street.
" 21	.....	East part, South of Scott Street.
" 22	.....	South of Scott Street.
" 23	.....	South of Scott Street.
" 23	.....	North of Scott Street.
" 24	.....	North of Alberton.
Right of way and Station grounds.		
Pcl 1967 (R.R. 36)		Unsubdivided portion. South of Col. road.

Tax Arrears.

Ontario and Minnesota Power Co., and International Bridge and Terminal Co.

Composition of the taxes of the above named two companies, are contained on schedules attached hereto.

The balance due at this date from the Ontario and Minnesota Power Co., is $8,959.37 and from the International Bridge and Terminal Co., is $5,625.00, making a total of $14,584.37.

Analysis of this amount is shown hereunder.

		Public School.	Separate School.	General Taxes.	Interest.
Ontario & Minnesota Power Co.	1911	$400 00		$525 00	
	1912	2,006 25	$525 00	362 50	$92 50
	1913	3,129 00	1,043 00	485 00	391 12
International B. & T. Co.	1913	1,260 00		4,365 00	
		$6,795 25	$1,568 00	$5,737 50	$483 62

Public School Taxes	$6,795 25
Separate School Taxes	1,568 00
General Taxes	5,737 50
Interest Accrued	483 62
	$14,584 37

There has been much litigation regarding the Ontario and Minnesota Power Co. School Taxes, and there is an appeal now pending re their School Taxes. The International Bridge Co. are apparently also appealing against their taxes, and any resulting loss will be borne by the Schools or town according to the judgments. An appeal before the Ontario Railway and Municipal Board regarding 1911 School Taxes resulted in the O. & M. Power Co., having their assessment reduced from 600,000 to 100,000. The difference of the Assessment of 500,000 at a four mills rate amounted to $2,000, which has been debited to the Public School Board. The interest accrued thereon of $420.00 is a loss to the Municipality.

Railroad Tax Distribution.

Owing to the insufficiency of the report received by the Bureau of Industries, for the year 1912, and by their further communications not being satisfactorily answered, the Provincial Treasurer has retained the Railroad Tax Distribution for the year 1913, amounting to $92.28.

Secretary of the Bureau, W. O. Galloway, Esq., was interviewed, and on being assured that his Department would receive full statements for the year 1913, stated that he will notify the Provincial Treasurer to forward the Railroad Tax on the receipt of such statements.

Auditors of Municipalities are required to transmit, by registered post, one copy of the abstract, and also one copy of the detailed statement of the receipts, expenditures, assets and liabilities of the Corporation or Commission, to the Secretary of the Bureau of Industries, Toronto, not later than the 1st day of March.

They apparently received the abstract, but it is the detailed statement of receipts and expenditures that was not forwarded to them.

Tax for the year 1911, of the amount of $84.55, and for 1912, of the amount of $92.38 were received by the Town in February of 1913. They also being withheld for a time for a similar reason.

Further trouble with this Department could be easily avoided, and it is for Town Officials to furnish the Bureau with all information required, with the least possible delay, as they have sufficient work in compiling the statistics from the mass of matter they receive from the numerous Municipalities, and the non-receipt of statements only make their work more arduous.

Tax Collections.

Included among the collector's cash paid over to the Town Treasurer, there was a note of $1,693.12, stated to be with interest at 8 per cent., which was given by the Enger Nord Realty Company, for the balance of their taxes. This note has been treated as a cash balance up to the 31st of March, 1914, and has been credited on the taxes. It does not seem to be a satisfactory way to deal with tax payments, and if it is not paid by the 1st of May, the cash book entry should be reversed, and the taxes due entered on the Arrears Roll, and the statutory 10 per cent. interest added.

The following is another note transaction, which appears to be a case of discrimination. According to the Cash Book, folio No. 34, there was received on April 30th, 1913, the amount, $218.58, being the payment of the taxes on lot No. 338, Alberton. However, on investigating this item, it appears that only a note was given for the amount, and not until July 9th, was there a payment made on this note. State of this account is:

To note given, 30th April, 1913	$218 58		
By cash, July 9th, 1913		$118 58	
By interest, July 9th, 1913			$3 42
By cash, October 6th, 1913		100 00	
By interest, October 6th, 1913			2 00
	$218 58	$218 58	$5 42

It will be readily seen that if these taxes had been entered in the Arrears Roll at the 1st of May, there would have been added 10 per cent., which makes the amount of $21.65. However, a note was accepted, which was paid for as stated above, and only $5.42 recovered in interest, so that the Town lost $16.43 by the laxity of its Treasurer, and further it leads to complication, as the Treasurer had no right to accept notes for taxes, without the inclusion of the full 10 per cent. interest.

Tax Collector's Roll.

Mr. Geo. Campbell has acted as Tax Collector for the years 1911, 1912 and 1913, and his work on the whole has been very creditable.

There is an amount of $31.78 due from him according to the Clerk, Mr. Walker, which is made up of:

Receipt No. 15 of the amount of	$30 78
Receipt No. 360, error in additions	1 00
	$31 78

These items are on account of the 1912 taxes, and as already stated under the Books and Forms Report, the Cash Book has been mislaid, and these items could not be gone into. Mr. Walker is positive that the Collector owes this amount, so it should be settled without further delay.

Reconciliation of the 1913 Collector's Roll was made after a great deal of trouble, and shown hereafter, and all taxes either arrears or current are accounted for.

Tax arrears from the 1st of February, 1913, are also all accounted for, with the exception of sundry differences amounting to $5.56 which were too small to investigate further.

Uncollected Taxes at the 1st of January, 1913, as shown on the auditor's report appear to be the balance carried forward of all tax amounts from the year 1911. Attempt was made to balance this, and the 1912 roll was gone over, but a surplus of $288.83 is not accounted for, and appears to be made up of the interest charged at the 1st of May, 1912, which was not taken into the balance. Collector's Roll for 1912 was thoroughly checked up by the auditors for that year, and it is prior to this date that the surplus mentioned originated.

Poll Tax.

Section No. 4 of the Act respecting Statute Labour, 1910, states:

"Subject to the provisions of section No. 7, every other male inhabitant of a city, town or village of the ages of twenty-one years and upwards, and under sixty years of age (and not otherwise exempted by law from performing statute labour) who has not been assessed upon the assessment roll of the city, town or village, shall, instead of such labour, be taxed at $1.00 yearly therefor, to be levied and collected as the council of the municipality may by by-law direct."

There are a great many inhabitants of your Municipality who are not helping maintain the many improvements around the Town which they enjoy, and under the foregoing section, the Council, if they so desire to pass a by-law, will provide an income to the Municipality of some several hundred dollars, which will assist in defraying the heavy cost of roads and sidewalks maintenance.

Bank.

On account of the numerous separate bank accounts, the task of verifying the bank transactions was very onerous.

During the year there no less than 13 bank pass books, partially due to the transfer of the Town's Account from the Imperial Bank to the Bank of Commerce. These pass books are enumerated hereunder:

Bank of Commerce:	1. Telephone Account, 1913.
	2. Electric Light Account.
	3. Waterworks Account.
	4. Public School Account.
	5. Separate School Account.
	6. General Account.
	7. Sinking Fund Account.
	8. Cemetery Account.
Imperial Bank:	9. General Account, 1912.
	10. General Account, 1913.
	11. Special Sewer Account.
	12. Sinking Fund Account.
	13. Tax Arrears Account.

Copy of Certificate received from the bank, is contained hereafter, and details the various bank balances and loans made. The loans are all covered by notes, and according to the Certificate, $6,600.00 of such loans are secured by electric debentures of the Town, Nos. 1 to 28 inclusive, having a par value of $9,691.32. Apparently these debentures are the same that have been sold to Spitzer, Rorick & Company, under By-law No. 193-358, but for which they have not yet paid. It is presumed on receipt of the debenture money, the Municipality, will retire the loan in connection therewith. The assistance of the Manager, Mr. J. T. Beattie, and of the Accountant, Mr. H. Wright, has been of great help in the work of the audit.

The bank has been greatly hampered in its financial dealings with the Municipality, in not having statements of the Town's position, upon which to base their loans. If the credit of the Municipality is to remain unimpaired, the Council should co-operate with the bank, and arrange for all advances as required, and not issue cheques promiscuously as in the past, and leave it for the bank to refuse further credit, until satisfactory arrangements can be made.

Cheques.

Paid cheques were seen for all payments. These were pasted onto the original stubs. This method may be satisfactory, but the obliterations of the endorsements contained on the back of the cheques, would require some better way of keeping these, and in future they would be better arranged in numerical order, and filed in a special cabinet.

Cheque No. 1582 was not signed by the Mayor. Others had the Mayor's signature added after the payment thereof.

Cheque No. 109, dated December 31st, 1913, in favor of Hughes, Owen Company, for the amount of $12.59, was entered in cash book 93. The amount of the cheque was subsequently altered to $12.86, and it was still held by the Clerk.

Outstanding cheques at the 31st of December, 1913, amounted to $5,928.16. These cheques have steadily accumulated, as there is not sufficient funds to pay them with. As all the accounts had been passed by Council, there should be some strenuous attempt made to issue all these cheques and see that they are paid,

as it appears to be left to the discretion of the Clerk what cheques shall be handed over to the creditors, and what shall not, and this should be determined by the Council.

There appears to be a great many duplicate cheques written for the same account, but these were detected before they were issued. Examples of these are, cheque No. 1717, dated July 28th, 1913, amount $11.75, which was paid. On September 20th, 1913, cheque No. 1803 was written for the same amount, but was cancelled with reference made to the other cheque. Cheque No. 1796 was issued September 13th, 1913, for the amount $8.75 and was paid. On October 11th, cheque No. 1828 was written for the same amount, but cancelled.

Another case is where cheques Nos. 1526 and 1570 were issued for the amount of $435.05 and 17.05, and later cheque No. 1665 for the amount of $452.10 was written and cancelled. This was apparently due to the account being passed after the actual payment had been made, and no doubt the other cases were similar.

There appears to be a duplicate payment made to W. E. Fraleigh for stationery, as cheque No. 89 was issued for $4.90, and entered on cash book Fo. 92. Cheque No. 108 was also issued for the same amount, and entered on cash book Fo. 93.

With the present monthly audit, it is not probable that any of these errors will be allowed to pass.

Cash Book.

Condemnation of the condition of the Cash Book could not be made strong enough. Pencil footings were of frequent occurrence; some columns had no totals marked in; adding machine strips were pasted on the pages; inserts for the analysis of miscellaneous items appeared monthly, and altogether the Cash Book presented a deplorable condition.

Cash apparently had not been balanced from the 1st of January, 1913, to the date of the audit, and when at last the monthly totals were drawn off and the reconciliation made of the cash for the year 1913, it was discovered that the cash payments and bank deposits exceeded the cash receipts by some several hundred dollars.

With the inclusion of a number of receipts that had not been entered in the Cash Book, as exhibited on the statement entitled "Cash Receipts not entered in Municipal Cash Book, for the Year 1913" and also payment of the Government School Grant to the School, of $118.00, a net difference in the Cash Book entries was made of $1,282.85; also on June 30th, 1913, there was a transfer made from the Sinking Fund Bank Account of $824.18, which was deposited into the General Account, but it was not shown on the face of the Cash Book as a receipt.

Actual count of cash was made on the 31st of March, 1914, and the details of the Cash Balance are shown on the Cash Reconciliation Statement. There was a surplus at that date of $140.24, which could not be accounted for, and this was entered in the Cash Book, folio No. 57, so that the cash may be kept in balance from that date.

It is hard to place the responsibility for the condition of the Cash Book, as both the Clerk, Mr. Walker, and the Treasurer, Rev. P. H. Anderson were to blame. The existence of a surplus shows that there are certain amounts not entered in the Cash Book, and it should prove satisfactory to these officials that they did not have to account for a deficit.

Fines and Fees.

Statement of Police Court Fines paid to the Treasurer by the Police Magistrate, Charles J. Hollands, was compared with the entries made in the Municipal Cash Book and found correct. Fines to the amount of $130.00 to the 31st of December were paid over on March 10th, 1914, and this amount was included in the Accounts Receivable at the 31st of December, 1913.

Court Fees are retained by the police force as part of their remuneration.

Fire Brigade.

Fire Brigade Minute Book and Fire Record were gone over. The Minutes appear to be complete, but the Fire Record should be signed by the Chief. The arrangements now in operation with this department are: "That three firemen are to sleep at the fire hall, for which they are paid $15.00 per month. The Chief receives $20.00 per month, and in the case of fires, 50 cents per hour is paid while the brigade is in action."

The present method of paying the firemen, by the cheques to the individual members, is the best one, as a total cheque to the Secretary for the fire pay roll is not sufficient proof of payment to the individuals.

All members of the brigade should be covered by accident insurance, as at any moment an accident may occur which will embarass the Municipality financially.

Cost of maintaining this Department and equipping the Brigade so that it may be kept in a high state of efficiency, will result in lower insurance being obtained by the ratepayers.

Insurance.

Fire insurance in force at the 14th of March, 1914, is exhibited on a statement contained herein, and separated as to the insured. There appears to be sufficient insurance on the buildings and equipments, with the exception of the Fire Brigade equipment, which is stated to be worth $5,500.00 and only insured for $2,100.00

Attention of the Council was directed to the lack of accident insurance in connection with the members of the Fire Brigade, linesmen of the Electrical Department, and other town officials who perform hazardous duties. Resolution was accordingly passed by the Council, instructing the Clerk to obtain such necessary liability insurance.

Council should inquire into the sufficiency of protection by fire insurance, yearly, as the small cost of maintenance will protect the ratepayers from a serious loss in case of a conflagration.

Bonds.

Treasurer's Bond No. 215 in the Maryland Casualty Company, for the amount of $3,000.00 dated the 4th of February, presumably the year 1913, although the year is omitted, was seen. The premium of $22.50 is paid by the Town. J. W. Walker was appointed treasurer from the 1st of February, 1914, but was not bonded, although he was in negotiations with a bond company to procure

one. A. J. Dunley was appointed Treasurer from the 1st of April, 1914. It will be unnecessary to bond J. W. Walker, and it would be a good policy to place a bond of not less than $5,000.00 on the Treasurer.

Section No. 222 Par. 3, Municipal Act 1913, states: "It shall be the duty of every Council, in every year, to inquire into the sufficiency of the security given by the Treasurer, and to cause to be entered in its minutes, the result of the inquiry."

Tax Collector's Bond No. H.O. 506656-12 in the United States Fidelity and Guaranty Company for the amount of $1,000.00 and dated the 15th of October, 1913, was not seen. The continuation certificate was on file, but the original bond did not appear to be in the Clerk's care. Premium of $7.50 was paid by the Town.

Amount of the Collector's Bond is totally inadequate, especially so, when you compare it with the amount of his collections, of some $45,000.00. On one day, October 21st, 1913, he paid over $22,000.00 to the Treasurer.

To fully safeguard the ratepayers against any loss, a bond of at least $5,000.00 should be secured.

Licenses.

Licenses amounting to some $1,300.00 were received for the year 1913.

License form should be in duplicate, and the consecutive number be printed thereon. Clerk is to issue licenses only on the licensee producing a treasurer's official receipt, showing that he has paid.

Register of these would be of service so that the Clerk could readily see if anyone failed to obtain a license that formerly held one.

Band.

Grant of $150.00 was paid on July 21st, 1913, under Resolution No. 197, Band Leader's salary at $25.00 per month was also paid for the last four months of the year 1913, under Resolution No. 439 which states: "Band Leader's salary at $25.00 per month was to be paid from the first of August."

Section 398, Par. 2, reads: "By-laws may be passed by the Council for aiding the establishment or maintenance of bands of music, by any corps of active militia, within the county, or any other bands of music."

Town Clerk states that under a former Resolution, which could not be found at the time of the audit, the Band was granted free use of the Hall, and in the case of their holding a concert, or renting it to other parties for entertainments, etc., they were to pay to the Town $7.00 for each night. They are now apparently indebted to the Town, for twenty-four such nights at $7.00 equals $168.00.

Band instruments are stated to be the property of the Town, and consist of the following instruments:

2 Eb Basses	$200 00
1 Eb Bass	50 00
1 Valve Trombone	30 00
3 Slide Trombones	100 00
3 Altos	100 00
2 Tenors	75 00
1 Baritone	80 00
3 Cornets	75 00
2 Bass Drums	40 00
1 Snare Drum	25 00
	$775 00

Park Commission.

An appropriation of $500.00 for improvement of the Park was passed April 28th, 1913, under Resolution No. 222. The accounts in connection therewith, were apparently not passed by Council before payment, as the appropriation seemed to be considered sufficient authority.

Cheques were issued for the total of the pay rolls. Total expenditure amounted to $554.85, and the course pursued in the payment of accounts and labour, was certainly not satisfactory. In future it would be better to have all accounts certified by the Finance Committee, and individual cheques issued to the workmen

Scavenging.

This work is undertaken by a private individual, who apparently makes his own arrangements, and collects the costs from the householder, for any removal of garbage, etc.

Township of McIrvine.

Statement received from the Treasurer of the Township of financial dealings with the Town, coincided with the entries in the Municipal and Public School Books. At the 31st of December, there was due from the Township $115.65 for electric wiring, and $26.26 on account of their proportion of the School Debentures Nos. 36 and 53.

Law Costs and Town Solicitor.

Law Costs including the salary of the Town Solicitor of $900.00 amounted to some $1,400.00 and to this has to be added $600.00 yet unpaid, and included in the Accounts payable at the 31st of December, 1913, making a total of approximately $2,000.00. About $750.00 of this amount is costs in connection with the assessment of the Ontario and Minnesota Power Co.

Costs of litigation for some years past, have been a heavy expense to the ratepayers, and if some amicable settlement could be made, so that the Town's interests are safeguarded, one source of worry and expense would be avoided.

Town Solicitor under Resolution No. 694, dated November 29th, 1913, was issued a cheque for $100.00 *re* expenses of the Shannon vs. Fort Frances case. There is no statement on file showing what these expenses are, and this amount should be returned to the Municipality, unless the Solicitor can produce expense items to support his disbursements, as under the By-law of his appointment he was allowed $75.00 per month and disbursements, but the disbursements must be defined.

By-laws.

Loose Leaf By-law Book is of good form, but all By-laws contained therein should be signed and sealed without exception. A great many of the former original By-laws are contained in a filing cabinet.

Index of the By-laws should be brought up to date, so that quick reference can be made thereto.

Minutes.

Minutes for the years 1912-13 were read over, and are well arranged. Subject matter of correspondence, should in all cases be embodied in the Minutes.

Index to the Minutes is also of advantage and should be kept up to date.

The following dated Minutes were unsigned by either the Clerk or the Mayor, or both.

Date.		Not signed by
December	26th, 1911	Mayor.
January	3rd, 1912	"
January	9th, 1912 (Special)	"
January	12th, 1912	"
January	15th, 1912	"
February	5th, 1912	Clerk.
February	9th, 1912	"
October	21st, 1912	Mayor.
November	4th, 1912	"
April	14th, 1913	Clerk.
May	12th, 1913	Clerk and Mayor.
May	15th, 1913	Clerk.
June	9th, 1913	Mayor.
July	4th, 1913	Clerk.
July	22nd, 1913	"
August	25th, 1913	"
September	1st, 1913	"
September	8th, 1913	Mayor.
November	17th, 1913	Clerk.
November	24th, 1913	"
December	8th, 1913	Clerk and Mayor.
December	15th, 1913	" " "
December	29th, 1913	Mayor.
January	12th, 1914	"
February	23rd, 1914	"
January	9th, 1912	"

Auditors.

Pamphlet issued by the Provincial Municipal Auditor, J. W. Sharpe, Esq., K.C., entitled, "Suggestions Touching the Duties of Auditors" has been forwarded to your Municipality, recently.

Contained therein is a synopsis of all the principal sections of the Ontario Statutes, that an auditor should have under review, and if the local auditors thoroughly digest this booklet, they should have a good grasp of their responsibilities. Much, therefore, that may be said on this subject, has been omitted, as it is so fully covered in the before mentioned pamphlet.

Perusal of the auditor's reports 1911 and 1912 show that the auditors went very fully into the details of the work, but it certainly appears that the Council did not pay much attention to these reports, as the conditions are as bad, if not worse, as formerly reported on.

Arrangements have been made with O. Viger, Esq., Jr., to make a monthly audit, which is a very good practice.

During the audit a great many matters were referred to Mr. Viger, who assisted very materially in clearing them up, and his hearty co-operation and constant attention is gratefully acknowledged.

The Council places great dependence on his reports on the condition of the work, and after the past experiences should take instant action on any matter that is referred to them.

Town Treasurer.

Mr. J. W. Walker, was Treasurer from the 1st of May, 1911, to the 31st of January, 1913, and also from the 1st of February, 1914, to the 31st of March, 1914. In the intervening period, (1st of February, 1913, to 1st of January, 1914), Rev. P. H. Anderson, acted in this capacity.

On the 1st of April, Mr. J. Dunley, was appointed Treasurer, and the Council may be assured that the clerical work will be attended to in a more complete way than heretofore.

That carelessness has been evinced by the former Treasurers is apparent by the unfinished chaotic condition of the cash book and other records.

Lack of knowledge of the primary technical points of bookkeeping, is undoubtedly the reason of such condition of the books.

Cash Statement to the 15th of December, 1913, which should have been prepared by the Rev. P. H. Anderson, was attended to by Mr. Walker. The abstract of the Receipts and Expenditures were listed, but no attempt was made to balance these up, and in several cases mistakes were made in omitting items. There is absolutely no reason why, at least, the Cash Book, Electric Light and Water Registers, should not have been added, and the total inserted at the foot of the page. Mr. Dunley, who was appointed by the Council to assist on the audit work, spent practically all his time in completing additions, and making summaries of the various books.

Although, Mr. Walker assisted at the latter few days of the audit, yet it must be stated that during the former part, he delayed it to a great extent. Information that should have been in the books was contained in his head, and papers and documents that should have been filed, were anywhere but in their right place, although there are very few Municipalities that can boast of the filing facilities that the Town have contained in their fine vault.

The following is an excerpt from the auditor's report for the year 1912:

"In our Accounts Receivable we show an item of $55.25, charged against J. W. Walker, Treasurer. This amount represents a duplicate payment of part of J. W. Walker's Expense Account, recorded as No. 85, and paid again in account No. 146 by cheque No. 857, dated May 31st. This is a direct result of accounts being paid by the Treasurer in currency, without proper receipts being procured. Had these accounts been paid by cheque to the payee, this error would not have occurred. As stated heretofore, the practice of paying accounts in currency should be discontinued, especially for labor performed. In cases where it is necessary that accounts of labor or sundry expenses have to be paid before the Mayor's signature can be affixed to a cheque, the proper method of handling this payment would be to issue a cheque in payment of the account, giving the party currency, and getting said party to endorse the cheque, which would be taken into cash as exchange until such time as the Mayor could sign the cheque, which could then be deposited when convenient."

For no apparent reason, Mr. Walker has not yet paid over this $55.25, and it is included again in the Accounts Receivable at the 31st December, 1913. It would be to his credit if he settled this amount without any further delay, or for the Council to deduct it from his next salary cheque, as Clerk.

Yearly Rates and Estimates.

Section No. 297 to 300 inclusive of the Consolidated Municipal Act, 1913, deals with the yearly rates and estimates.

Section No. 298 states: "The Council of every Municipality, shall in each year, prepare estimates of all sums required for the purposes of the Municipality during such year, making due allowance for the cost of collection, and for the abatement of taxes, and for taxes which may not be collected."

No detailed estimates appear to have been prepared, and for the year 1913, it will appear that after estimating the rate required for general debentures, which was 3.5 mills, the balance of the rate allowed under Section No. 297 of 20 mills, was placed to the General Account, being 16.5 mills.

While it is apparent that all moneys raised were needed on account of the large expenditures for capital without providing funds therefor, yet such haphazard financing, should not continue, and proper estimates should be prepared by the various Committees of the Council, and tabled at a general meeting to be considered.

Cash Statement for the year 1913 will give a good idea of the expenses that will again occur in the year 1914, and also what to expect in the way of income from sources outside of taxation, such as licenses, fines and fees, etc. There has to be considered also the surplus from the electric light and water plants, so that the total required for carrying on the business of the Municipality will be reduced by this income, and the net amount only will be levied, by the way of taxes.

System.

Town Council's attention was directed to the lack of certain forms, which were advisable to obtain. They accordingly passed Resolution No. 149, authorizing that all necessary books and forms for the proper keeping of the Town's business be secured.

Forms are dealt with hereunder, according to the department they are intended for.

Council Pay List.

Heretofore, all accounts to be passed on by the Council for payment were typewritten on a sheet. After this sheet had been dealt with, the accounts were typewritten in the Minutes. No total was made of the accounts passed, nor is there absolute proof that certain accounts were not omitted, and others inserted. To avoid any opportunity for such mistakes occurring, the Council Pay List is now being used. All accounts to be paid, will be entered thereon. The invoices being numbered consecutively. Finance Committee will certify their approval thereof, and the Minutes will state: "That Council Pay List number (blank) of the amount of $, which has been approved of by the Finance Committee, was passed in Council on such a date."

Town Clerk will hand the Pay List to the Treasurer, who will prepare his cheques therefrom, inserting on such list the cheque number, against the amounts to be paid.

Treasurer's Official Receipt.

No one regular form of receipt was in use, and the form now printed will be used by the Treasurer, without exception, for all moneys he receives. He has to account for all these receipt forms, as they are numbered consecutively. It should simplify his clerical work, as the Cash Book could be entered up at one time from these duplicate receipts, and thus avoid the trouble of making an entry each time a payment is made.

Cash Receipts Summary.

Cash Book has been provided with separate columns showing the cash received from the electric light users, and the discount allowed thereon, also cash received from the water users, and the discount allowed. Sundry column has been provided to take care of all other receipts. All receipts without exception will be deposited into the bank, daily, and an entry made in the bank deposit column. Cross addition of the Electric, Water and Sundry cash receipts columns, should agree with the total of the bank deposits column, any difference being cash undeposited. Entries in this book will be made entirely from the duplicate official receipts, and columns have been provided to show the receipt number and date.

In the case of parties making payments for electric light or water, their register letter and number is sufficient to designate them, as it is not necessary to write their name again in the cash book.

Monthly totals of the electric light receipts, and water receipts, will be entered into the Municipal Cash Book, but in the case of the Sundries Column, it will be necessary to enter these items separately under the several columns for which they are received.

Electric Light Register.

Register has been ruled so that one sheet will take care of the 12 months transactions. Each month will be closed off separately, as the arrears from the month previous, added to the charges, will either be paid by cash and discount, or carried forward as arrears to the next month. Page additions should be made only, and carried forward to a monthly summary, and the months in their turn will be carried to a yearly summary.

Care should be taken when opening the register, that all the names should be strictly in alphabetical order. Accounts rendered for electric light will be made out in the same order as the register, so that the posting of the charges to the register will be simplified. Cash and discount will be entered in the register from the Cash Book.

Water Users Register.

This register is ruled similar to that of the electric light, and should be dealt with in the same manner. Water charges are only made in the first month of each quarter in the year, but there are new connections and disconnections taking place every month. It was deemed necessary for the water register to be balanced off every month, so the monthly columns are provided therefor.

User's application, will form the basis of the charge to be made, and the Treasurer will not alter this charge, unless a further report has been received from the Superintendent.

Tax Collector.

Tax Collector's Receipts now in use are of good form with the exception of the number of lines allowed for the detailing of lots paid for. This could be increased to several lines.

Tax Collector's Receipt Summary, for the entering up of all cash received as shown on the duplicate receipts has been provided. It will contain receipt number, date of payment, discount allowed or interest imposed, and the receipts are divided as to current taxes or arrears. The date and amount of the deposits will be entered in the bank deposits column.

The Collector instead of handing over his collections to the Town Treasurer to deposit could better deposit these accounts himself, into a separate bank account, which should be opened each year for tax collections, so that there is no possibility of cash received by the Treasurer from other sources, being confused with the Collector's cash.

Tax Collector's Roll.

Stock Book Ruling of this Roll is not well arranged as far as the provision for showing cash received, date of payment, receipt number, etc. The only way to overcome the difficulty in connection with the Collector's Roll, is to have one specially printed. Proof has been sent to the Town Clerk to take up with the Council as the recurrence of the past difficulties and confusion in connection with taxes, could be fully effaced by a properly printed roll, along the lines of the sample sent.

Columns have been provided thereon, to show the cash received by the collector, date of receipt, and receipt number. Other columns are provided for the taxes returned uncollected with the reason of return thereof. Columns for the Treasurer to show the cash received by him and the date of receipt are also inserted, and a final column for the arrears entered in the Arrears Register, at the 1st May.

Tax Arrears Register.

Register carried in stock would serve this purpose with the alteration that was explained to the Town Clerk.

Debenture Register.

Stock Form appears to be complete. In the case of the Sinking Fund Debenture, the amount of the Coupon Interest, falling due each year could be entered in their respective columns, and the yearly total entered at the foot. The Amount Column would be used in showing the Cumulative Sinking Fund, and the total at the bottom will exhibit the amount that the Sinking Fund, is required to be at the maturity of the Debenture Issue.

In case of Debentures retired annually, the amount of the interest coupons will be entered in the various yearly columns, and the total of any one years interest coupons, will represent the interest due that year. Amount Column will contain the Annual Principal Payments.

Pay Roll.

Pay Roll as installed by Mr. Viger, the Town Auditor, is well adapted for the use it is put to, and has already demonstrated the need of an efficient system. Overpayment of wages, which could easily have been overlooked otherwise, has been detected by the comparison of wage cheques with the Pay Roll.

Charge Note.

Official Charge Note should be used for all sundry sales made. These will consist of, sale of electric materials, sewer pipe, etc.

Form of this was gone into with the Clerk, and he was to have these printed in duplicate, and numbered consecutively. Original was to be sent to the party to whom the sale was made. Duplicate was to be filed in the special unpaid binder and retained there until paid. After payment has been received it will be transferred to a Paid Binder.

Cheque Protector.

Protector for marking cheques with the amount to be paid, should be secured, so that no cheque could be tampered with, and the amount of cheque altered.

Sale of Supplies.

The Clerk should be notified at once, of all supply sales made by the Electric, Water or other Departments, so that he may render an account on the above mentioned charge note.

Form to be used by the Heads of Departments for notifying the Clerk, is being dealt with by the Town Auditor and Town Engineer, and its adoption should prevent any leakage in this direction.

It shoud be in duplicate, and numbered consecutively, so that auditors may check the duplicates with the charge notes.

Stock Book.

Stock Books for keeping track of all supplies purchased and how disposed of, should prove of great benefit, and if kept correctly will be an assurance that no supplies have been wrongly handled.

Books and Forms.

Books and Forms are in profusion, but very few of them are adapted for the purpose to which they are put.

It is to be trusted that now new forms have been designed and installed, that the old ones will be neatly closed off, and filed away from the ones in use. Much delay was experienced from sorting the books over to arrive at the ones needed. Several books were not labelled, and it was necessary to open these up to find what they contained before the right book could be found.

Collector's Cash Book for 1912 was missing, and this should be found if possible.

Telephone.

Telephone system has been dealt with extensively in a report submitted to the Telephone Commission. Copy of this report was forwarded to Mayor L. Christie, so further comments are unnecessary.

Statement of the Telephone Commission in account with the Town is shown hereafter, as also the Telephone Register Summary.

In the near future a debenture issue will be needed to repay the contracted indebtedness caused by the Telephone System extensions and purchase. It is to be hoped that such issue will be sufficient to cover any construction for the next year, as the continual issuing of debentures for small amounts is expensive and adds a great deal to the bookkeeping.

Cemetery.

Cemetery is in the care of a Board of Trustees composed of Messrs. C. J. Hollands, D. C. McKenzie, and George Campbell.

By-law No. 341 contains full instructions as to the issuing of deeds, etc.

Cash Statement for the year 1913 submitted herewith, shows the receipts for the sale of burial lots, and the costs of up-keep.

Cash Book should be obtained and all receipts and disbursements entered therein. Duplicate receipt forms should be used. The original being handed to the party making payment, and the duplicate filed for further reference.

Deeds should be in duplicate and numbered consecutively, and a sample of one was handed to Mr. Campbell.

Plan should be marked so that the deed number is inserted on the lots sold.

Bank balance at the 31st of December of $648.28 will be used for the up-keep and beautifying the cemetery.

Cemetery land has not been included in the balance sheet, as it is of doubtful value, and any surplus will be used for cemetery purposes only.

Library.

Grant of $100.00 was made in 1913 and this amount was fully accounted for in the books of the Library kept by the Rev. J. R. Harris.

A better form of cash book was suggested, so that its adoption will curtail the bookkeeping.

Special Levy for the maintenance of the Library will be made in 1914, as a By-law has been voted on, by the electors, under the Public Libraries Act.

Public School.

Public School Levies Account showing the transactions from 30th November, 1911, to 31st December, 1913, appears later, and shows an amount due the Public School Board, at the 31st December, 1913, of $5,783.81.

This account has been debited with $2,000.00 being the amount allowed the Ontario and Minnesota Power Company, on their 1911 School Taxes, by an appeal before the Ontario Railway and Municipal Board.

Statement of the Public School Debenture Levies for the year 1913, exhibits a balance due the Public School Supporters of $261.71. Levies made were in excess of the amount required to redeem the Public School Debentures.

Section No. 72 of the Public School Act states, it shall be the duty of the Public School Trustees: "To submit to the Municipal Council, on or before the 1st day of August, or at such time as may be required by the Council, an estimate for the current year, of the expenses of the schools under their charge."

Current Year should be interpreted as a current calendar year, and not the school year.

It is evident that the trustees have been requisitioning for more than they require for the maintenance of the Schools, as will be seen by the balance due them at the end of the year of some $6,000.00.

Levies have also been made in excess of the requisition, for no apparent reason, as in the year 1913, there was levied some $2,000.00 more than was called for by the requisition.

Cash Statement for the year 1913, for the maintenance of schools, has been prepared from an analysis of the Cash Book transactions.

Cash Statement of the Building Account for the year, was also prepared, and exhibits capital receipts and payments.

Balance Sheet at the 31st December, 1913, shows the standing of the Public School, and it will be seen that there is a surplus for the maintenance of the schools in 1914, of $8,193.69.

School Supporters have an investment of $27,000.00 at the end of the year 1913.

Cheques were seen for all payments and only bear the signature of the Secretary-Treasurer. It is recommended that the Chairman of the Board, should also sign all cheques issued.

Payments were all authorized in the Minutes, and as were also increases of salaries. Minutes of the 5th of March, 1913, were unsigned.

Treasurer's Bond No. 1804 in the American Surety Company for the amount of $1,000.00 was seen. This bond expires on the 30th of June, 1914, and the yearly premium is $5.00.

Insurance in force is shows hereunder, and the Trustees should enquire if the buildings and equipment are adequately covered by these policies.

No.	Company.	Premium.	Duration.	Building.	Equipment.
4,337,118	Guardian	$25 92	3 yrs.	$1,500 00	$300 00
8,166,222	Atlas	25 92	3 yrs.	1,500 00	300 00

Cash Book in use is a very poor form, and does not contain space for the insertion of full particulars of payment.

Municipal Cash Book should be obtained, and rewritten from the 1st of the year. Columns are provided therein for the principal sources of receipts and payments.

Town Cheque No. 1407 was issued on May 28th, 1913, to the Secretary-Treasurer of the Public School Board, for $5,000.00, and stated to be in part payment of the special requisition for building of $10,000.00. This cheque was endorsed back to the Treasurer of the Town in payment for transfer of lands from the Corporation to the School Trustees. No entry was made in the School Cash Book, which should have been, and the transaction was rather vague.

It appears that the School was in need of property for the construction of their new school, and the Town purchased certain lands from the International Falls Realty Company, for the sum of $5,000.00. This real estate company owed the Municipality some $4,000.00 in taxes, and the transaction was made this way, so that the Town could receive the cheque back and apply it on the tax arrears of this company.

Separate School Board.

Separate School Levies Account, 30th November, 1911, to 31st December, 1913, is shown hereafter, and exhibits a balance due the Separate School Board at the 31st of December, 1913, of $1,666.38.

Note for the amount of $1,472.35 was issued to the Board, apparently to cover the balance due them. This should be recalled, and correct amount due the Separate School paid.

Insurance on the old school house is $1,000.00 and on the new school house $9,500.00. Equipment is covered to the extent of $500.00.

Secretary-Treasurer is not bonded, and it is for the Board to decide whether this is necessary or not.

Cash Statement for the year 1913 has been prepared, also a Balance Sheet at the 31st December, 1913.

Cheques properly signed and endorsed were seen for all payments.

No Cash Book appears to be in use, and it is recommended that one be installed, containing headings as shows in the Cash Statement.

It is for the School Trustees to determine what rate is to be levied for the support of the Separate School, and the total amount of the levy, is to be credited to the Separate School Account. Any Uncollectible taxes, will, however, be debited to this account.

Conclusion.

While the lack of any ledger, the unfinished state of the books generally, and the involved entries, made the work very arduous, yet the willing co-operation of Mayor L. Christie, Members of the Council, and the Town Officials, and their readiness to assist in straightening out the entangled conditions, and obtaining books and forms for the prevention of further complications, made the task more pleasant than it would have been otherwise.

A constant call upon the Chairman of the Finance Committee, A. E. Dear, Esq., was always readily responded to, and his assistance is very much appreciated.

Copies of the chief statements have been sent to the Manager of the Bank of Commerce, J. T. Beattie, Esq., and to the Town Auditor, O. Viger, Esq.

Conditions have been reported on as fully as possible, and included among the statements are abstracts from the various books, which should be of assistance in the compiling of future statements.

System of bookkeeping has been dealt with extensively, as it is at this point, that the greatest weakness is shown in most municipalities, and the avoidance of further investigations will only be attained, through close attention to a perfect system of bookkeeping.

The foregoing report and the statements included hereafter are now,

Respectfully submitted,

Henry Glover,

Municipal Auditor.

Costs of this Audit, $788.25.

TOWN OF FORT FRANCES.

Cash Balance Sheet at 31st December, 1913.

Current Liabilities.

Bank of Commerce, cheques outstanding	.....	$5,928 16
Bank of Commerce, loans	.....	20,100 00
Bills payable, loans	.....	1,258 15
Sinking Fund, shortage	.....	10,634 33
Separate School Board on levies	.....	1,666 38
Public School Board	.....	6,045 52
Maintenance levies	$5,783 81	
Debenture overlevy, 1913	261 71	
	$6,045 52	
Electric light depositors	.....	645 00
Accounts payable	.....	13,792 35
Fraser & Danforth, sewer contract	4,132 23	
East & Corrin, sewers and waterworks	4,821 78	
Shroepfer & Johnson, balance 1912	525 53	
Shroepfer & Johnson, balance 1913	451 23	
Enger Hord Realty Co., grading	584 85	
Sundry, per list	3,276 43	
Debenture principal and interest redemption and Sinking Fund deposits provided for in 1913 levies	.....	12,095 36
Public School, By-law No. 53, Principal	78 23	
Interest	84 40	
Public School By-law No. 334, Sinking Fund	372 16	
Interest	300 00	
Town Hall By-law No. 41, Sinking Fund	744 32	
Interest	1,000 00	
Floating Debt By-law No. 80, Principal	595 76	
Interest	527 63	
Tax Arrears By-law No. 152, Sinking Fund	417 42	
Interest	189 00	
Sewers By-law Nos. 113, 124, Sinking Fund	303 28	
Interest	757 50	
Sewers By-law Nos. 116, 125, Sinking Fund	211 35	
Interest	527 90	
Sewers By-law No. 160, Sinking Fund	37 80	
Interest	94 29	
Sewers By-law No. 161, Sinking Fund	35 82	
Interest	89 46	
Sewers By-law Nos. 176, 177, Sinking Fund	189 10	
Interest	472 50	
Sewers By-law Nos. 189, 393, Sinking Fund	216 30	
Interest	606 53	
Waterworks By-law Nos. 101, 127, Principal	852 50	
Interest	2,058 38	
Waterworks By-law No. 173, Principal	375 26	
Interest	958 47	
	$12,095 36	
		$72,165 25

Cash Assets.

Cash in Bank of Commerce	.....	$3,702 74
General Account	$454 59	
Telephone Account	10 88	
Waterworks Account	250 01	
Electric Light Account	1,249 96	
Public School Account	1,737 30	
	$3,702 74	

Cash on Hand	.....	$1,803 98
Spitzer, Rorick & Co., Debenture Sales	.....	24,654 98
By-law Nos. 193, 358, Electric, $10,000 at 94	9,400 00	
By-law No. 393, Sewers, $16,581.50 at 92	15,254 98	
	$24,654 98	
Taxes Uncollected	.....	26,609 70
Collectors' Roll, 1913	28,568 03	
Taxes Omitted	41 67	
	$28,609 70	
Less O. & M. Power Co. School Taxes, 1911	2,000 00	
	$26,609 70	
Accounts Receivable	.....	3,294 87
Electric Users per Register	1,243 42	
Water Users per Register	262 83	
Holland, C. J., fines	130 00	
Provincial Railroad Tax, 1913	32 28	
Wells Hardware Co., account paid twice	265 18	
Johnson Hardware Co., overpayment	9 90	
Bank of Hamilton, interest overpaid By-law No. 306	8 28	
Bank of Commerce, interest overpaid By-law No. 334	30 00	
Sundry, per list	1,252 98	
	$3,294 87	
Telephone Commission	.....	636 42
Construction	$1,092 44	
Less Maintenance Surplus	456 02	
	$636 42	
Deficit at 31st December, 1913	.....	11,462 56
		$72,165 25

Abatement of taxes not being determinable, no reserve provision has been made.

TOWN OF FORT FRANCES.

Balance Sheet of Permanent Assets and Deferred Liabilities at 31st December, 1913.

Deferred Liabilities.

Waterworks Debentures	.....	$58,376 68
By-law Nos. 101, 127	$39,207 35	
By-law No. 173	19,169 33	
	$58,376 68	
Electric Work Debentures	.....	10,000 00
By-law Nos. 193, 358	10,000 00	
Public School Debentures	.....	23,956 86
By-law No. 36	268 83	
By-law No. 53	1,688 03	
By-law No. 334	10,000 00	
By-law No. 348	12,000 00	
	$23,956 86	
Sewers Debentures	.....	53,565 17
By-law Nos. 113, 124, Town's portion	14,428 42	
By-law Nos. 116, 125, Owner's portion	10,055 25	
By-law No. 160, Town's portion	1,796 00	
By-law No. 161, Owner's portion	1,704 00	
By-law Nos. 176, 177, Town's portion	314 25	
Owner's portion	8,685 75	
By-law No. 393, Town's portion	4,450 92	
Owner's portion	12,130 58	
	$53,565 17	

Sidewalk Debentures	.....	$11,697 38
By-law No. 306, Town's portion	4,676 31	
Owner's portion	7,021 07	
	$11,697 38	
Town Hall and Fire Engine	.....	20,000 00
By-law No. 41	20,000 00	
Floating Debt	.....	10,552 65
By-law No. 80	10,552 65	
Tax Arrears	.....	2,700 00
By-law No. 152	2,700 00	
		$190,848 74
Ratepayers' Investment in Public Works	.....	84,493 95
		$275,342 69

PERMANENT ASSETS.

Waterworks	.....	$92,348 74
Construction paid	$88,250 67	
Materials inventory	3,357 05	
Accounts unpaid	741 02	
	$92,348 74	
Electric Works	.....	23,051 30
Construction paid	21,515 34	
Materials inventory	1,535 96	
	$23,051 30	
Public School Supporters	.....	23,956 86
Town, 9-10ths; Township, 1-10th	268 83	
Town, 9-10ths; Township, 1-10th	1,688 03	
Town only	10,000 00	
Town only	12,000 00	
	$23,956 86	
Sewers	.....	70,201 15
Construction	65,705 34	
Materials inventory	415 05	
Accounts unpaid	4,080 76	
	$70,201 15	
Sidewalks	.....	14,676 25
Construction	14,676 25	
Town Hall and Real Estate per Schedule	.....	36,800 00
Fire Equipment	.....	5,511 25
Police Equipment	.....	443 50
Town Hall Furniture	.....	775 00
Office Equipment	.....	834 00
Horses, Wagons and Road Equipment	.....	1,274 50
Engine House and Dock	.....	800 00
Band Stands	.....	235 00
Band Instruments	.....	775 00
Sinking Fund, Bank of Commerce	.....	3,660 14
		$275,342 69
		$275,342 69

TOWN OF FORT FRANCES.

Cash Statement for the Year 1913.

RECEIPTS.

General Town Sources	.....	30,156 14
General Taxes	$27,582 06	
Dog Tax	101 00	
Weeds Tax	86 05	
Fines	244 00	
Rentals	110 50	
Licenses	1,289 25	

Premium on Taxes	325 31	
Interest	60 89	
Provincial R.R. Tax	176 93	
Roads and Bridges	150 15	
Parry, C. E., *re* transit	30 00	
	$30,156 14	
Capital Receipts	.....	11,808 03
Sewers	44 65	
Water Works	66 00	
Debenture By-law 306, Sidewalks	11,697 38	
	$11,808 03	
Public School Debenture Sales	.....	22,000 00
By-law 334, face value	$10,000 00	
By-law 348, face value	12,000 00	
	$22,000 00	
Public School	.....	12,371 12
Levy on Requisition	$12,253 12	
Government Grant	118 00	
	$12,371 12	
Separate School	.....	2,937 03
Levy on Requisition	$2,937 03	
Public School Debentures	.....	1,470 24
Levy	$1,470 24	
General Debentures	.....	5,230 61
Levies	$5,230 61	
Local Improvement	.....	4,049 84
Town Levies	$1,034 78	
Ratepayers' Levies, Sewers	2,272 60	
Ratepayers' Levies, Sidewalks	742 46	
	$4,049 84	
Sinking Fund, Transfers	.....	1,420 18
Electric Works	.....	10,237 59
Rates	$8,674 60	
Wiring	338 10	
Materials sold	1,224 89	
	$10,237 59	
Waterworks	.....	6,368 62
Rates	6,368 62	
Telephone	.....	2,022 93
Rentals and Tolls	$2,022 93	
Telephone Capital	.....	5,000 00
Loan	5,000 00	
Bank Loans		32,500 00
Loans from private persons		1,258 15
Electric light deposits		525 00
Total Receipts		$149,355 48
Cash on hand, 1st Jan., 1913		261 24
Cash in Commerce Bank, 1st Jan., 1913		4 42
Cash in Imperial Bank, 1st Jan., 1913		126 67
		$149,747 81
Overdraft, Commerce Bank, 31st Dec., 1913		2,225 42
		$151,973 23

PAYMENTS.

General Town Purposes	.....	$23,710 27
Election Expenses	$293 35	
Printing, Stationery and Advertising	700 87	
Weed Cutting	99 10	
Police Department	2,878 37	
Rent	60 00	
Office Salaries	2,543 43	
Collectors', Assessor and Auditors' Salaries	887 78	
Interest on Loans	1,882 77	
Town Hall Maintenance, including Insurance	1,520 64	
Roads and Bridges	6,285 31	
Transit	200 28	
Team maintenance	644 81	
Pony maintenance	151 21	
Fire protection	991 64	
Town Park, up-keep	554 85	
Grant Board of Trade	325 00	
Grant Public Library	100 00	
Deputation to Ottawa and Toronto	450 00	
Office supplies	213 44	
Adding machine	300 00	
Grants to Band	257 75	
Law Costs, including Salaries	1,436 54	
Charity	159 00	
Board of Health	407 00	
Sewer maintenance	81 59	
Tax Cheques returned	104 86	
Miscellaneous expenses	84 30	
Debenture expenses	39 18	
Liability Bonds	57 20	
	$23,710 27	
Capital Expenditures	.....	30,959 25
Granolithic Sidewalks	$3,849 58	
Wooden Sidewalks	1,936 08	
Sewers	11,901 06	
Water Works	8,059 12	
Electric Works	5,213 41	
	$30,959 25	
Public School Trustees	.....	22,492 46
By-law No. 334	10,000 00	
By-law No. 334, Discount	384 80	
By-law No. 348, Proceeds	11,391 38	
By-law No. 348, Discount	608 62	
Costs of Issues	107 66	
	$22,492 46	
Public School	.....	7,153 00
School Trustees	$7,035 00	
Government Grant	118 00	
	$7,153 00	
Separate School	.....	2,900 00
School Trustees	2,900 00	
Public School Debentures	.....	592 62
By-law No. 36, Principal and Interest	$100 00	
By-law No. 53, Principal and Interest	162 62	
By-law No. 334, Interest	330 00	
	$592 62	
General Debentures	.....	7,718 74
By-law Nos. 101, 127, Waterworks, Principal and Interest.	$2,910 88	
By-law No. 173, Waterworks, Principal and Interest	1,333 73	
By-law No. 80, Floating Debt, Principal and Interest	1,123 39	

By-law No. 41, Town Hall, Interest	$1,000 00	
By-law No. 152, Tax Arrears, Interest	189 00	
	$6,557 00	
By-law No. 41, Town Hall, Sinking Fund	744 32	
By-law No. 152, Tax Arrears, Interest	417 42	
	$7,718 74	
Local Improvement Debentures	.....	4,058 12
By-laws Nos. 113, 124, Sewer, Interest	$757 50	
By-laws Nos. 116, 125, Sewer, Interest	527 90	
By-laws Nos. 160, 161, Sewer, Interest	183 75	
By-laws Nos. 176, 177, Sewer, Interest	472 50	
By-law No. 306, Sidewalks, Interest	710 12	
	$2,651 77	
By-laws Nos. 113, 124, Sewers, Sinking Fund	303 28	
By-laws Nos. 116, 125, Sewers, Sinking Fund	211 35	
By-laws Nos. 160, 161, Sewers, Sinking Fund	73 62	
By-laws, Nos. 176, 177, Sewers, Sinking Fund	189 10	
By-law No. 306, Sidewalks, Sinking Fund	629 00	
	$4,058 12	
Sinking Fund Tranfers	.....	737 83
Electric Works	.....	2,528 32
Maintenance (power free)	$796 08	
Salaries	1,725 11	
Rates Refunded	7 13	
	$2,528 32	
Waterworks	.....	2,544 37
Maintenance	$1,209 62	
Salaries	1,300 00	
Rates Refunded	34 75	
	$3,544 37	
Telephone	.....	1,566 91
Maintenance, including Salaries	$1,529 01	
Rates Refunded	37 90	
	$1,566 91	
Telephone Capital	.....	6,092 44
Purchase of Old System	$5,000 00	
Further construction	1,092 44	
	$6,092 44	
Bank Loans Repaid		36,839 92
Electric Light Deposits Refunded		275 00
Total Payments		$150,169 25
		$150,169 25
Cash on Hand 31st Dec., 1913		1,803 96
		$151,973 23

TOWN OF FORT FRANCES.

Debenture Statement at 31st December, 1913.

By-law No.	Purpose.	Date of Issue.	Original Issue.	Term of Years.	Interest Rate.	Principal Unpaid.	Secured by Special Rates.	Amount which should be in Sinking Fund.	Annual Levy. Principal and Interest Yearly.	Annual Levy. Sinking Fund.	Annual Levy. Interest.
36	Public School	Oct. 30, 1901	$1,000 00	15	5½%	$268 83	.....	.....	$100 00	.....	.....
53	" "	Apr. 1, 1898	2,500 00	30	5%	1,688 03	.....	.....	162 63	.....	.....
334	" "	May 15, 1913	10,000 00	20	6% x	10,000 00	.....	.....	.....	$372 16	$600 00
348	" "	Aug. 1, 1913	12,000 00	20	6% x	12,000 00	.....	.....	.....	446 59	720 00
41	Town Hall, Fire Engine	Mar. 1, 1905	20,000 00	20	5%	20,000 00	.....	$6,784 07	.....	744 32	1,000 00
80	Floating Debt	June 1, 1906	14,000 00	20	5%	10,552 65	.....	.....	1,123 39	.....	.....
152	Tax Arrears	Feb. 13, 1908	2,700 00	6	7%	2,700 00	.....	2,274 31	.....	417 42	189 00
193-358	Electric Light	Oct. 15, 1913	10,000 00	15	6% x	10,000 00	.....	.....	.....	537 67	600 00
101-127	Waterworks	Jan. 1, 1907	43,500 00	30	5¼%	39,207 35	.....	.....	2,910	.....	.....
173	"	Apr. 1, 1909	20,500 00	30	5%	19,169 33	.....	.....	1,333	.....	.....
113-124	Sewers	Feb. 28, 1907	14,428 42	30	5¼%	14,428 42	.....	2,010 77	.....	303 28	757 50
116-125	"	Nov. 27, 1907	10,055 25	30	5¼%	10,055 25	$10,055 25	1,394 44	.....	211 35	527 90
160	"	Aug. 27, 1908	1,796 00	30	5¼%	1,796 00	.....	202 69	.....	37 80	94 29
161	"	Aug. 27, 1908	1,704 00	30	5¼%	1,704 00	1,704 00	192 06	.....	35 82	89 46
176-177	"	June 15, 1909	9,000 00	30	5¼%	9,000 00	8,685 75	803 98	.....	189 10	472 50
393	"	Dec. 22, 1913	16,581 50	30	6%	16,581 50	12,130 58	.....	.....	348 54	994 89
306	Sidewalks	Nov. 4, 1912	11,697 38	15	6%	11,697 38	7,021 07	632 15	.....	629 00	701 84
			$201,462 55			190,848 74	$39,596 65	$14,794 42	$5,630 63	$4,273 05	$6,747 38

x Defines interest paid semi-annually.

TOWN OF FORT FRANCES.

Detailed Statement Showing the Amounts that Should Be Standing to the Credit of the Sinking Fund at 31st December, 1913.

By-law No.	Purpose.	Date of Deposit.	Annual Deposit.	Interest Accruals.	Cumulative Balance.	Balance at 31st Dec., '13.
41	Town Hall	March 1, 1906	$744 30	.....	$744 30	
	Fire Engine	" 1907	744 30	$22 33	1,510 93	
		" 1908	744 30	45 33	2,300 56	
		" 1909	744 30	69 02	3,113 88	
		" 1910	744 30	93 42	3,951 60	
		" 1911	744 30	118 55	4,814 45	
		" 1912	744 30	144 43	5,703 18	
		" 1913	744 30	171 10	6,618 58	
	Accrued Interest to Dec. 31, 1913		.....	165 49	6,784 07	
			$5,954 40	$829 67		6,784 07
152	Tax Arrears	Feb. 13, 1909	$417 42	.....	$417 42	
	Loan	" 13, 1910	417 42	$12 52	847 36	
		" 13, 1911	417 42	25 42	1,290 20	
		" 13, 1912	417 42	38 71	1,746 33	
		" 13, 1913	417 42	52 39	2,216 14	
	Accrued Interest to Dec. 31, 1913		.....	58 17	2,274 31	
			$2,087 10	$187 21		2,274 31
113, 124	Sewers	Feb. 28, 1908	$303 28	.....	$303 28	
		" 1909	303 28	$9 10	615 66	
		" 1910	303 28	18 47	937 41	
		" 1911	303 28	28 12	1,268 81	
		" 1912	303 28	38 06	1,610 15	
		" 1913	303 28	48 30	1,961 73	
	Accrued Interest to Dec. 31, 1913		.....	49 04	2,010 77	
			$1,819 68	$191 09		2,010 77
116, 125	Sewers	Apr. 29, 1908	$211 35	.....	$211 35	
		" 1909	211 35	$6 34	429 04	
		" 1910	211 35	12 87	653 26	
		" 1911	211 35	19 60	884 21	
		" 1912	211 35	26 53	1,122 09	
		" 1913	211 35	33 66	1,367 10	
	Accrued Interest to Dec. 31, 1913		.....	27 34	1,394 44	
			$1,268 10	$126 34		1,394 44
160	Sewers	Aug. 27, 1909	$37 80	....	$37 80	
		" 1910	37 80	$1 13	76 73	
		" 1911	37 80	2 30	116 83	
		" 1912	37 80	3 51	158 14	
		" 1913	37 80	4 74	200 62	
	Accrued Interest	Dec. 31, 1913	.....	2 01	202 69	
			$189 00	$13 69		202 69
161	Sewers	Aug. 27, 1909	$35 82	....	$35 82	
		" 1910	35 82	$1 07	72 71	
		" 1911	35 82	2 18	110 71	
		" 1912	35 82	3 32	149 85	
		" 1913	35 82	4 49	190 16	
	Accrued Interest	Dec. 31, 1913	.....	1 90	192 06	
			$179 10	$12 96		192 06

By-law No.	Purpose.	Date of Deposit.	Annual Deposit.	Interest Accruals.	Cumulative Balance.	Balance at 31st Dec., '13.
176, 177	—Sewers	June 15, 1910	$189 10	....	$189 10	
		" 1911	189 10	$5 67	383 87	
		" 1912	189 10	11 52	584 49	
		" 1913	189 10	17 53	791 12	
	Accrued Interest	Dec. 31, 1913	.....	12 86	803 98	
			$756 40	$47 58		803 98
306	—Sidewalks	Nov. 4, 1913	$629 00	....	$629 00	
	Accrued Interest	Dec. 31, 1913	.....	$3 15	632 15	
			$629 00	$3 15		632 15
						$14,294 47

TOWN OF FORT FRANCES.

Bills Payable Outstanding at 31st December, 1913.

Bank.

No.	Date Issued.	Favor of.	Folio No.	Amount.	Due.
31	Oct. 6	Bank of Commerce	14	$2,000 00	Jan. 9
32	Oct. 9	Bank of Commerce	14	4,000 00	Jan. 12
55	Dec. 31	Bank of Commerce	17	1,000 00	Feb. 12, '14
56	Dec. 31	Bank of Commerce	17	2,500 00	Feb. 12, '14
57	Dec. 31	Bank of Commerce	17	2,000 00	Feb. 12, '14
58	Dec. 31	Bank of Commerce	17	2,000 00	Feb. 12, '14
59	Dec. 31	Bank of Commerce	17	6,600 00	Feb. 12, '14
				$20,100 00	

Private.

43	Nov. 26	Jas. Paul	$250 00	Mar. 1
44	Nov. 26	B. V. Holmes	59 80	Mar. 1
45	Nov. 26	D. M. Price	92 00	Mar. 1
46	Nov. 26	A. E. Noble	56 35	Mar. 1
47	Nov. 26	Wm. Floyd	100 00	Mar. 1
48	Nov. 1	Jas. Brennan	200 00	Feb. 3
49	Nov. 1	J. G. Oyen	500 00	Feb. 3
			$1,258 15	

Issued for Collateral Security.

50	Dec. 23, '13	Jas. Harty	$1,200 00	Mar. 26
51	Dec. 30, '13	Separate School Board	1,472 25	Mar. 30
22		East & Corrin	1,408 00	
			$4,080 25	

TOWN OF FORT FRANCES.

Accounts Payable 31st December, 1913.

General.

Canadian Northern Railway, Telegram from A. D. George	$17 68
Campbell, George, Tax Collector, 1913	40 00
Salaries Unpaid, Fire Brigade	217 50
Fraleigh, W. E., Stationery	7 45
Fort Frances Sash and Door Co., Water Maint	17 25
Gledhill, G. H., Watch Presentation to Mayor	268 00
Floyd, Wm., Charity	25 00
Jalbert, O., Team Maint., etc.	106 25

Johnson Hardware Co., Supplies		8 92
Marsh, J., Police		5 50
Martin, Ed., Supplies		24 55
McVey, J., Wagon		40 00
McVey, J., Supplies		15 20
Northern Electric Mfg. Co.		19 82
Parry, C. E., Surveyor, Dec.		125 00
McQuade, J., Salary, Pump House		75 00
Truax, F., Salary, Electrician		58 33
Phillipps, Eugene, Co., Electric Light Wire		357 90
Osborne, J. A., Printing		244 35
Shevlin Clarke Co., Gravel		90 00
Wells Hardware Co., Supplies		127 43
Watson, Smoke, Chisholm & Holmes, Law Costs		375 00
Langworthy & McComber, Law Costs		148 68
A. D. George, Law Costs		84 01
East & Corrin, Waterworks Maint.		684 17
Eugene Phillips, Electric Light Cap.		93 44
		$3,276 43

TOWN OF FORT FRANCES.

Accounts Receivable 31st December, 1913.

No.	Name.	Amount.	
8	W. G. Johnson, Electric Wiring	$19 35	
41	H. A. Tibbetts, Electric Wiring	2 50	
42	J. C. Barr, Electric Wiring	5 00	
44	Chas. Payne, Electric Wiring	1 05	
47	A. D. George, Electric Wiring	3 50	
62	A. D. George, Electric Wiring	3 61	
63	Tennis and Bowling Club, Electric Wiring	54 36	
64	Mr. Turner, Electric Wiring	3 29	
66	L. H. Nord, Electric Wiring	13 00	
71	A. E. Nelson, Electric Wiring	8 00	
94	L. Warner, Electric Wiring	6 30	
118	A. F. Scott, Electric Wiring	8 10	
125	Webster's House, Electric Wiring	3 75	
133	O. Jalbert, Electric Wiring	4 55	
136	Chas. Payne, Electric Wiring	4 95	
140	C. R. Fitch, Electric Wiring	20	
4, 13	P. H. Anderson, Electric Wiring	12 00	
30	J. A. Osborne (Balance)	85 40	
22	J. W. Walker, Electric Wiring	3 00	
24	J. A. Osborne, Electric Wiring	20	
28	D. C. McKensie, Electric Wiring	35	
31	D. C. McKensie, Electric Wiring	50	
34	C. F. McGregor, Electric Wiring	55 90	
42	F. A. Pearson (Balance)	2 64	
44	District Jail	1 25	
	Township of McIrvine (Dec. 20th)	115 65	
			$418 40
	Township McIrvine, School Deb.	$26 26	
			26 26
	Wash Bishop, Sewer Capital	$7 80	
	Clarence Bartley, Sewer Capital	17 10	
	D. C. McKenzie, Sewer Capital	29 10	
	C. F. McGregor, Sewer Capital	8 70	
	M. Overson, Sewer Capital	13 20	
	Wm. Floyd, Sewer Capital	2 00	
	East & Corrin, Sewer Capital	62 50	
			140 40
	W. J. Dwyer, Waterworks Capital	$4 00	
	C. F. McGregor, Waterworks Capital	4 00	
	F. C. Middleton, Waterworks Capital	9 00	
	M. Overson, Waterworks Capital	9 00	
	Shevlin Clarke, Waterworks Capital	9 00	
	C. Bartley, Waterworks Capital	18 00	

W. H. Emery, Waterworks Capital	9 90	
John Ethan, Waterworks Capital	1 60	
Chas. Lang, Waterworks Capital	4 08	
Neal Estate, Waterworks Capital	11 00	
East & Corrin, Waterworks Capital	21 38	
J. J. Knauff, Waterworks Capital	9 00	
E. S. Scott, Waterworks Capital	9 00	
		118 96
Ed. Gorman, Board of Health	$0 60	
L. J. Marsh, Waterworks Maintenance	2 50	
J. McVey, Waterworks Maintenance	2 50	
Fort Frances Band, Town Hall Maintenance	168 00	
H. T. Hetting, Sundry Accounts	24 30	
J. A. Osborne, Team Maintenance	10 20	
C. E. Parry, Engineer, Supplies	170 50	
East & Corrin, Team Maintenance	3 00	
District Jail, Wood (Town Hall Main.)	42 00	
Yacht Club, License of Occupation, Feb	10 00	
J. H. Walker, Treasurer	55 25	
W. H. Elliott, Tax Collector, 1912	28 35	
George Campbell, Tax Collector, 1912	31 76	
		548 96
		$1,252 98

TOWN OF FORT FRANCES.

Statement of Contracts with East & Corrin at 31st December, 1913.

Sewers on	Contract price.	Amount paid.	Amount still due.	
Victoria—				
Second	$5,850 00	$4,442 00	$1,408 00	
First	2,195 00	2,195 00	.....	
Fourth	700 00	700 00	.....	
Armit	495 00	200 00	295 00	
Scott	1,162 05	.....	1,162 05	
Portage Ave.	343 60	300 00	43 60	
Sinclair	172 50	.....	172 50	
	$10,918 15	$7,837 00	$3,081 15	$3,081 15
Materials	999 61	.....	999 61	999 61
Waterworks—				
Second	1,641 02	900 00	741 02	741 02
Sidewalks—				
First	515 25	515 25		
Scott	80 85	80 85		
	$596 10	$596 10	———	$4,821 78

Schedule of Real Estate.

	Land.	Building.	Total.
Town Hall, Lot 100′ x 88′, Church and Portage	$8,800 00	$20,000 00	$28,800 00
Watertank, Lot 36S′, Scott Street	1,600 00	800 00	2,400 00
Hospital, Lot 167′, Butler	750 00	.....	750 00
Hospital, Lot 168′, Butler	700 00	.....	700 00
Pump Station, Lot pt. R.R., 20′	650 00	3,000 00	3,650 00
29′, Blk. 4, S.M. 2	500 00	.....	500 00
	$13,000 00	$23,800 00	$36,800 00

Figures based on Assessment Roll 1913.

J. W. WALKER,
Clerk.

TOWN OF FORT FRANCES.

Water Users Arrears, Dec. 31st, 1913

Reg.	No.	Name.	Dr.	Cr.
A	9	Allan, N.	$15 00	
	12	Arnold, L.	8 75	
B	11	Baker, W. A.	3 75	
	20	Bray, G.	3 75	
	29	Brennan, J.	.....	$5 00
	31	Brown, J.	5 00	
	33	Baker, G.	5 00	
	36	Bolger, W. J.	.....	5 00
	37	Boag, Mrs. D.	.....	5 00
	38	Budourch, P.	.....	5 00
C	2	Cassaday, W. W.	5 80	
	9	Clarebois, D.	.....	5 00
	19	Chessavey, G.	1 25	
	20	Crockland, J.	10 00	
	22	Carlton, A.	1 25	
	30	Cyr, E.	.....	0 50
D	9	Delegraes, J.	10 00	
	12	Dourske, K.	3 13	
	16	Dyer, S., No. 2	.....	5 00
	17	Duffy, Mrs.	.....	5 00
E	2	East, J.	19 80	
	7	Etham, J.	11 25	
	10	Eastman, W.	.....	2 50
F	8	Forcicar, J.	16 25	
	11	Faduruko, P.	50	
	12	Fuchurk, W.	6 00	
	13	Fahy, Mrs.	3 75	
G	4	George, A. D.	3 75	
	5	George, A. D.	8 75	
	22	Gabois, G.	12 50	
H	3	Holbeck, H.	.....	2 50
	4	Herman, Mrs.	.....	1 25
	5	Hansell, A.	.....	3 25
	15	Hullman, W.	3 75	
	16	Hickerson, T.	66 00	
I	3	Isherwood, C.	5 00	
	4	Irwin	5 00	
J	9	Julin, C.	1 25	
	15	Johnson, N.	.....	1 50
K	6	Klark, W.	7 50	
	7	Kurczock, B.	2 50	
	9	Kenakan, Mr.	12 15	
	11	Kawnk, J.	.....	2 75
	14	Kitowski, Mrs. F.	.....	2 75
	17	Kaplem, N.	.....	5 00
L	1	Lapluk, N.	10 00	
	15	Lacomb, D. W.	.....	1 24
	18	Luomaako, J.	3 75	
	19	Leblond, F.	7 20	
	20	Lund, H.	8 55	
	22	Laplant, J.	0 75	
	24	Laplant, T.	5 00	
	27	Loy, H.	.....	5 00
M	5	Martin, E.	5 00	
	14	Maker, Thos.	.....	5 00
	37	McKenzie, R. W.	.....	3 13
	40	McGregor, C. T.	17 60	
	42	McClarey, R.	1 25	
	44	McCormack, J.	2 55	
	53	McMines	5 00	
	55	McTague, J.	.....	0 25
	57	Marnes, J.	.....	3 10
	58	Martin, R. H.	.....	5 00
	59	Marone, D.	.....	5 00

	60	McDavitt, S.	.....	$5 00
N	1	Nault, J.	0 25	
	6	Noble, A. E.	.....	5 00
	8	Nolan, M. J.	.....	5 00
	9	Nelson, V.	.....	5 00
	10	Neil, C.	.....	0 75
O	9	O'Neil, C. R.	5 00	
P	11	Pearson, F. A.	.....	5 00
	12	Pagadaz, Nik.	.....	2 50
R	3	Ross, G. H.	.....	5 00
	11	Reid, G.	11 70	
	14	Roseborough, G.	.....	2 50
S	18	Skating Rink (W. H. Smyth)	.....	5 00
	23	Stewart, Allen	.....	0 87
	24	Smithson, H.	.....	4 05
T	1	Tibbetts, H. A.	11 35	
	2	Teerney, J. A.	13 75	
	6	Tennese, Bowling Club	17 50	
	11	Toninato, G.	6 00	
	13	Thompson, Skating Rink	10 00	
	18	Truax, F.	3 00	
V	3	Vibert, A.	10 00	
W	9	Williams, J. A.	.....	5 00
	11	Woodward, W.	.....	5 00
	17	Watts, G.	.....	0 36
	21	Warner, A. T.	.....	5 00
	22	Waskell, G.	.....	5 00
			$413 58	$150 75
		Debit Balances		262 83
			$413 58	$413 58

TOWN OF FORT FRANCES.

Electric Light Deposits at 31st December, 1913.

Oct. 23	Ashworth, Samuel	$5 00
Oct. 16, '11	Billmyre, T. M.	5 00
Dec. 4, '11	Belleau, A.	5 00
Dec. 24, '11	Bolton, R.	5 00
Sept. 18	Bell, H.	5 00
Nov. 20	Borgen, J.	5 00
1913.		
Jan. 22	Browman, A.	5 00
May 29	Bolger, J. U.	5 00
May 19	Baldwin, Mrs.	5 00
	Blatchford, G.	5 00
Aug. 28	Baird, A.	5 00
Aug. 30	Boissonault, J.	5 00
Nov. 7	Boag, Mrs. D. W.	5 00
Nov. 24	Bórdal, F.	5 00
Nov. 25	Budourch	5 00
Dec. 22	Bengler, G. A.	5 00
Feb. 26, '10	Clark, W. J.	5 00
Nov. 3, '11	Carson, C. M.	5 00
1913.		
Feb. 25	Cassaday, F. C.	5 00
Oct. 27	Cousineau, J.	5 00
May 26	Cyr, E. J.	5 00
Aug. 11	Caza, A.	5 00
Dec. 5	Charlebois, D.	5 00
Dec. 19	Canadian Produce Co.	5 00

July ——	Davis, E. L.	$5 00
Dec. 1, '13	Duffy, Mrs.	5 00
Mar. 13, '13	Deligenas, T.	5 00
Sept. 29, '13	Durant, H.	5 00
Jan. 20, '11	East, J.	5 00
Dec. 20, '10	Ellwood, T.	5 00
Oct. 4, '12	Emery, W. H.	5 00
Aug. 9, '13	Eggen, S.	5 00
July 28, '13	Finnerty, Mrs.	5 00
Nov. 4, '13	Fuller, F. C.	5 00
Oct. 15, '13	Foahok, J.	5 00
Feb. 4, '10	Gledhill, G. H.	5 00
Feb. 26, '12	Gledhill, G. H.	5 00
Oct. 5, '12	Guay, B.	5 00
Dec. 11, '13	Gibson, J. A.	5 00
Mar. 17, '10	Holbeck, H.	5 00
Feb. 5, '10	Habkirk, J. J.	5 00
Mar. 22, '11	Henderson	5 00
Oct. 23, '11	Hanson, C. C.	5 00
Nov. 18	Holmes, B. V.	5 00
Dec. 7	Hetting, H. T.	5 00

1913.

Feb. 10	Henry, G.	5 00
Feb. 13	Houck, H.	5 00
June 30	Hamill, J. A.	5 00
Sept. 29	Herbert, N.	5 00
Mar. 22	Helm, C.	5 00
July 14	Habgood, F.	5 00
Aug. 7	Hanson, H.	5 00
Aug. 11	Holbeck, H.	5 00
June 24, '10	Johnston, Dr.	5 00
Sept. 6, '10	Johnston, Dr.	5 00
Oct. 30, '12	Johnson, E.	5 00

1913.

Jan. 24	Julin, C.	5 00
Aug. 11	Johnson, G.	5 00
Sept. 6	Jung, W.	5 00
Oct. 1	Janitz, H. G.	5 00
Dec. 1	Johnston, W.	5 00
Apr. 17	Jnair, Mrs. J.	5 00
Apr. 3, '13	King, B.	5 00
Dec. 28, '11	LaChapelle, M.	5 00
Dec. 28, '11	Lockhart, T.	5 00
Aug. 23, '12	Lee, C.	5 00
Aug. 23, '12	Lee, C.	5 00
Sept. 5	LeBlanc, A.	5 00
Sept. 4	Lee, O. M.	5 00

1913.

Jan. 31	Lang, C. B.	5 00
Nov. 12	Loy, H.	5 00
Nov. 17	Lanctot, J.	5 00
Apr. 24	Lamiman, J. R.	5 00
June 29	Landon, O. V.	5 00
July 22	Lyons, H.	5 00
Dec. 12	Leith, E.	5 00
Oct. 12, '12	Moxness, O.	5 00

1913.

Nov. 22, '13	Miller, R.	5 00
Apr. 6, '13	Malone, M. A.	5 00
May 5, '13	Matheson,	5 00
May 13, '13	Martin, W. A.	5 00
May 16, '13	Monahan, C. J.	5 00
Oct. 1, '10	McVey, J.	5 00
Nov. 8, '12	McVey, J.	5 00

1913.

Oct. 25	McMinn, J. D.	$5 00
Nov. 8, '12	McClarey, R.	5 00
May 21	McGregor, J. R.	5 00
June 16, '13	McKinnon, J.	5 00
Aug. 6, '13	McNiven, A. R.	5 00
Aug. 13, '13	McQuade, R.	5 00
Feb. 28, '10	McLean, Wm.	5 00

1913.

Sept. 17, '13	Nelson, H.	5 00
Nov. 21, '13	Nordman, J.	5 00
May 29, 13	Nolan, M. J.	5 00
Dec. 13, '13	Neveaux	5 00
Dec. 22, '13	Meo, Orazio	5 00
Nov. 2, '11	Panchott, A.	5 00
Mar. 2, '12	Priester, Miss	5 00

1913.

July 22, '13	Price, D. M.	5 00
July 24, '13	Preble, H.	5 00
Sept. 23, '13	Plant, Jos.	5 00
Nov. 22, '11	Pearson, F.	5 00
Sept. 6, '10	Rogers, F. C.	5 00
Sept. 1, '10	Robertson, W. F.	5 00
Oct. 7, '10	Ross, G. H.	5 00
Sept. 13	Russell, A.	5 00
Nov. 27, '13	Riley, Thos.	5 00
Feb. 24, '11	Schweitzer, W. W.	5 00
Feb. 5, '12	Sloan, J.	5 00
Dec. 14, '12	Stoeffler, L.	5 00

1913.

Jan. 15	Smith, Mrs. M. B.	5 00
Aug. 12	Strand, P.	5 00
Nov. 3	Siekert, R.	5 00
Dec. 2	Smythe, H. W.	5 00
Dec. 4	Scrief, J. W.	5 00
Oct. 4	E. P. Sievers	5 00
May 1, '11	Toronen, A.	5 00
June 1, '11	Tullock, J. A.	5 00
Feb. 26, '12	Tierney, E.	5 00
Nov. 8	Thorpe, Miss	5 00

1913.

May 27	Truax, F.	5 00
May 29	Tucker, H.	5 00
Dec. 10	Tonge, Mrs. John	5 00
Oct. 21, '10	Wright, J. P.	5 00

1913.

Feb. 13, '13	White, Thos.	5 00
July 2	Wilmshurst, Chas.	5 00
Nov. 11	Wakelin, Fred.	5 00
Nov. 17	Watson, Geo.	5 00
June 23, '13	Zimmerman Electric Co.	5 00
	Total	$645 00

TOWN OF FORT FRANCES.

BANK OF COMMERCE CERTIFICATE AS TO BANK BALANCES AND LOANS AT 31ST DECEMBER, 1913.

In accordance with your request, contained in your letter of 10th inst., we beg to advise you that the liability of the Town as at 31st December last, was as follows:

$13,500.00 on 1913 current expenditure.
6,600.00 Special electric light.

Secured by Debentures of the Town of Fort Frances, Nos. 1 to 28, inclusive, having a par value of $9,691.32.

The balances of the various accounts at 31st December, 1914, were:

General Account	$454 59
Public School Account	1,737 30
Electric Account	1,249 96
Waterworks Account	250 01
Telephone Account (Town)	10 88
Telephone Commission Account	2,751 00
Cemetery Trustees' Account	648 28
Sinking Fund	3,660 14

(Signed), H. WRIGHT, Accountant.

(Signed), J. T. BEATTIE, Manager.

TOWN OF FORT FRANCES.

BANK RECONCILIATION AT 31ST DECEMBER, 1913.

By overdraft per Cash Book No. 96		$2,225 42
To outstanding cheques per list	$5,928 16	
By Bank Balance.		
General Account		454 59
Telephone Account		10 88
Waterworks Account		250 01
Electric Light Account		1,249 96
Public School Account		1,737 30
	$5,928 16	$5,928 16

OUTSTANDING CHEQUES AT 31ST DECEMBER, 1913.

No.	Amount	No.	Amount.	No.	Amount.
1614	$2 62	113	$5 00	141	$2 50
1857	199 89	114	20 58	142	2 50
1886	60 00	115	294 40	143	2 50
1889	17 85	116	46 20	144	200 00
1901	1 80	117	25 50	145	7 35
1906	22 49	118	2 37	146	12 00
1955	3 00	119	280 45	147	12 00
1988	302 77	121	1 60	148	7 20
60	9 00	122	30 55	149	43 75
66	2 85	123	12 45	150	68 59
67	9 35	124	4 65	151	309 77
70	391 90	125	1 42	152	6 40
85	8 33	126	40 58	153	115 00
89	4 90	127	62 85	154	60 00
91	20 95	128	1 00	155	45 00
96	375 00	129	30 00	156	100 00
97	10 00	130	163 04	157	90 00
100	159 98	131	45 00	158	65 00
101	10 00	132	30 00	159	75 00
102	50 00	133	45 00	160	100 00
103	256 00	134	30 00	161	75 00
104	569 20	135	20 00	162	75 00
105	77 73	136	30 00	163	25 00
106	1 30	137	30 00	164	50 00
107	436 53	138	40 00		
109	12 59	139	40 00		
110	9 93	140	20 00	Total	$5,928 16

TOWN OF FORT FRANCES.

Cash Reconciliation for the Year 1913.

1913.	Receipts.	C.B. Folio.	Cash Payments.	C.B. Folio.	Cash Deposited.	Bank Payments.	Total Payments.
January	$ 4,053 19	23	$119 25	43	$ 3,998 85	$ 3,944 60	$ 4,063 85
February	13,502 47	26	102 27	46	13,412 03	12,259 63	12,361 90
March	2,683 04	29	30 37	49	2,544 03	4,529 50	4,559 87
April	11,173 54	35	20 25	51	6,948 94	7,312 78	7,333 03
May	6,310 40	40	20 00	57	11,802 53	9,464 88	9,484 88
June	21,160 01	44	62 84	67	19,741 00	21,317 60	21,380 44
July	15,046 33	46	113 41	75	16,667 00	16,916 46	17,029 87
August	830 82	47	65 10	78	1,351 75	2,620 46	2,685 56
September	3,433 52	48	38 26	79	1,330 51	2,683 25	2,721 51
October	52,149 67	49	26 31	86	53,161 69	42,185 62	42,211 93
November	1,862 06	50	74 50	91	6,451 29	13,088 60	13,163 10
December	14,150 43	51	214 47	96	9,516 09	12,958 84	13,173 31
Total	$149,355 48		$887 03		$146,925 71	$149,282 22	$150,169 25
Cash Balance 1st Jan., 1913	261 24						
Bank Deposits for Year	.....		146,925 71				
Bash Balance 31st Dec., 1913	.....		1,803 98				
	$149,616 72		$149,616 72				

Bank Balance 1st January, 1913	131 09	
Bank Overdraft 31st December, 1913	2,225 42	
	$149,282 22	$149,282 22

TOWN OF FORT FRANCES.

Cash Reconciliation, 31st January, 1914.

Balance 31st December, 1913	$1,803 98	
Receipts for month January	8,212 45	
Bank deposits for month January		$7,977 87
Cash payments for month January		107 54
Cash balance, per statement 31st January, 1914		2,071 28
Surplus, apparent at 31st January, 1914	140 26	
	$10,156 69	$10,156 69

Cash Reconciliation, 31st March, 1914.

Balance, 1st February	$2,071 28	
Surplus, 1st February		$140 26
Cash receipts, February, 1914	8,043 40	
Bank deposits, February, 1914		8,120 31
Cash receipts, March, 1914	3,081 48	
Bank deposits, March, 1914		3,298 95
Surplus, March 31st, 1914, C. B. 27	140 24	
Cash balance, March 31st, 1914		1,776 88
	$13,336 40	$13,336 40

Cash Balance, 31st March, 1914.

Enger-Nord Co., note	$1,693 12
Tibbetts Bros., Cheque N. S. F.	13,12
" "	22 73
" "	36 58
Myers, F. G., cheque	7 43
Marsh, L. J., cheque	3 90
	$1,776 88

TOWN OF FORT FRANCES.

Copy of Statement of Cash, Notes, Cheques, etc., Handed Over to J. W. Walker, 31st January, 1914.

Cash.

Bills	$18 00	
Silver	7 28	
		$25 28

I. O. U's.

Thos. Busko	$25 00	
H. A. Sands	20 00	
Wash. Bishop	25 00	
C. A. Lemieux	70 00	
J. McQuade	25 00	
Josephine Mallory	20 00	
C. A. Parry	35 00	
J. W. Walker	26 50	
		$246 50

Cheques.

K. D. Campbell	$1,52	
H. A. Tibbetts	91 74	
Tibbetts Bros.	13 12	
		$106 38

Note.

Enger-Nord Co.	$1,693 12
	$2,071 28

Received from P. H. Anderson, $2,071.28, as per above statement

(Signed) J. W. Walker.

TOWN OF FORT FRANCES.

CASH RECEIPTS NOT ENTERED IN MUNICIPAL CASH BOOK FOR YEAR 1913.

Electric Receipts for January			$8 86
Per register		$796 05	
Per cash book		787 19	
Hetting, H. T., 13th January	$3 36		
McMullen, H., 15th January	0 50		
McRae, Jack, 22nd January	5 00		
		$8 86	
Electric Receipts for June			5 25
Per register		$770 36	
Per cash book		765 11	
Breman, E. K., 11th June	$5 00		
Quamen, Ole, 11th June	0 25		
		5 25	
			9 71
Electric Receipts for September			
Per register		$567 67	
Per cash book		557 96	
Crawley, George, 23rd September	$9 96		
Less, Kane, A. J., discount, item entered in cash column	0 25		
		$9 71	
Electric Receipts for November			3 25
Per register		$960 16	
Per cash book		956 91	
Isherwood, A. E., 9th November	$1 50		
Nolan, M. J., 20th November	1 75		
		$3 25	
Telephone Receipts			5 20
Per register		$2,022 08	
Per cash book		2,016 88	
		$5 20	
Telephone Receipts			0 85
Toll box, Oct. 15th, receipt No. 612		$0 85	
Hetting, H., repairing lights, April 30th		0 50	
Shevlin, Clarke Co., wiring, April 24th		90 25	
Bolger, W. J., wiring, June 11th		0 50	
Armstrong, J., taxes, April 9th		17 91	
Coates, F. H., interest, July 9th		3 42	
" Oct. 6th		2 00	
Private Loans on Notes, Nov. 26th—			
Paul, James		$250 00	
Holmes, B. V.		59 80	
Price, D. M.		92 00	
Noble, A. E.		56 35	
Floyd, Wm.		100 00	
Brennan, Jas.		200 00	
Oyen, J. G.		500 00	
Payments Not Recorded—			
Public School Board, Government grant, Sept. 19th			$118 00
Calder, Ed., transfer of electric light deposit to water register, July 28th			5 00
		$1,405 85	$123 00
Net difference in cash book entries			1,282 85
		$1,405 85	$1,405 85

TOWN OF FORT FRANCES.

Waterworks Register Summary for the Year 1913.

Arrears, net, Jan. 1st, 1913	$85 40	
Charges for year	8,124 06	
Discounts allowed		$1,577 92
Cash received		6,368 71
Arrears, net, Dec. 31st, 1913		262 83
	$8,209 46	$8,209 46

Electric Light Register Summary for the Year 1913.

Arrears, inc. discount, Jan. 1st, 1913	$1,422 07	
Arrears, discount		$569 45
Charges for year	16,850 13	
Discounts allowed		7,709 64
Cash received		8,674 69
Arrears, net, Dec. 31st, 1913		1,318 42
	$18,272 20	$18,272 20
Arrears, Dec. 31st, 1913	$1,318 42	
Less prepayment by Shevlin, Clarke Co., for 1914 power		$75 00
Arrears, net, Dec. 31st, 1913		1,243 42
	$1,318 42	$1,318 42

TOWN OF FORT FRANCES.

Fire Insurance in Force at 14th March, 1914.

Policy No.	Company.	Term Years.	Premium.	Expire Date.	Insurance.	Town Hall Building.	Town Hall Equipment.	Office Equipment.	Fire Equipment.	Stores and Supplies.	Sundries.
8,166,274	Atlas Assurance.....	1	$59 50	Feb. 3, 1915	$3,500 00	$2,500 00	$210 00	$150 00	$420 00	$220 00	
10,389,126	Commercial Union.....	1	59 50	"	3,500 00	2,500 00	210 00	150 00	420 00	220 00	
4,337,483	Guardian Assurance ..	1	59 50	"	3,500 00	2,500 00	210 00	150 00	420 00	220 00	
10,179,594	Liverpool, London & Globe	1	59 50	"	3,500 00	2,500 00	210 00	150 00	420 00	220 00	
1,766,557	Union Assurance	1	59 50	"	3,500 00	2,500 00	210 00	150 00	420 00	220 00	
191,640	Canadian Fire	1	20 50	Feb. 7, 1915	2,400 00		Pumping Station				$2,400 00
4,337,485	Guardian Assurance ..	1	7 25	"	300 00		Town Dock				300 00
2,403,843	North British Mercantile	3	6 50	Feb. 6, 1915	500 00		House, Pither's Point				500 00
			$331 75		$20,700 00	$12,500 00	$1,050 00	$750 00	$2,100 00	$1,100 00	$3,200 00

TOWN OF FORT FRANCES.

Summary of Tax Collectors' Roll for the Year 1913.

	Non-Resident.	Resident	Total.
Sewers	$601 76	$1,670 84	$2,272 60
Sidewalks	164 10	578 36	742 46
Weeds	46 80	39 25	86 05
General	8,819 73	26,820 48	35,640 21
Debentures	1,550 65	4,714 74	6,265 39
Dog Tax	.....	101 00	101 00
Arrears	1,296 86	8,843 98	10,140 84
Public School	2,622 46	9,630 66	12,253 12
Public School Debentures	314 62	1,155 62	1,470 24
Separate School	50 40	2,571 97	2,622 37
Separate School Loan	6 05	308 61	314 66
	$15,478 43	$56,435 51	$71,908 94

Tax Arrears Omitted to be Entered in Arrears Roll for the Year 1913, Now to be Included.

Lot 7, Block 12, S. M. 34, dropped	$4 50
" 320, " 12, dropped	11 97
" 17, " 22, S. M. 44, treated as paid but are unpaid	3 60
" 16, " 22, S. M. 33, " " " "	3 60
" 19, " 23, S. M. 33, " " " "	10 80
" 20, " 23, S. M. 33 " " " "	4 50
" 19, " 28, S. M. 33 " " " "	2 70
	$41 67

TOWN OF FORT FRANCES.

Tax Reconciliation for the Year 1913.

To uncollected taxes 1st January, 1913, per Auditor's report		$34,733 38	
By cash paid Tax Collector, 1913			$1,101 34
" " " "			443 12
By amount due from Collector, receipt No. 15	$30 78		
" " " " " " 360 additions ..	1 00		
			31 78
By arrears 1912 Roll at 1st February, 1913, appearing on arrears statement			33,445 97
To difference, apparently interest not taken into acconnt in 1912...		288 83	
		$35,022 21	$35,022 21
To tax arrears 1st February, 1913		$33,445 97	
Resident arrears taxes	$20,170 96		
Current taxes	6,248 23		
Non-resident arrears taxes	2,307 48		
Current taxes	4,719 30		
	$33,445 97		
By cash paid to Treasurer to 30th April, 1913			$9,167 80
By reduction of Ontario, Minnesota Power Co. Taxes upon passing of By-law No. 252 fixing assessment of Plant at $25,000 for ten years from 1912 and allowance by way of a bonus for certain 1911 taxes			13,282 50
By allowance H. Williams, Resolution No. 157			109 63
Allowance, Wm. Bishop, Lot W. Duplicate assessment, 1908			24 66
By allowance, Thos. Nickerson, Resolution No. 6, M 73, Block 3, Lot 4			18 41
By allowance, H. A. Tibbetts, Resolution 832, Business and Income tax			19 05
By allowance, Lot 247			12 85
" " " 21M, 69, B2			6 97
" " " 12			6 97
" " " 432			28 89

By allowance, Great West Supply, Lot M		$4 00
" " A. D. George, Lot 157		9 53
" " Alex. Mills, Lot 16		1 28
By overcharge, J. C. Barr, Lot 51, S.M. 16	$0 45	
By allowance, J. C. Barr, income tax, 1912	3 60	
		3 15
To allowance, interest included in Lot 325 payment	0 69	
By allowance, Lot 14, M 84		2 27
By allowance, local imp. taxes, Lots 129 and 130, school properties		13 99
By arrears, S. M. 34 B 12, Lot 7, dropped		4 50
By allowance, Geo. Stethem, int., Lot M		2 41
To overcharge on Lot 59, S. M. 44	0 40	
To overpaid, Lot 42, S. M. 16	0 45	
By arrears, Lot 320, dropped		11 97
By allowance, Lot 6, B 3, M 73, arrears previously paid		8 01
" " " 7, " " " " "		18 41
To arrears omitted, Lot 17, S.M. 5	1 05	
By taxes for 1912 on land purchased for School Board, M 73, B 1. Lots 5 to 16		66 60
To arrears omitted, S M 44, Lot A	2 75	
By amount paid on Lots 351 and 352, but not entered in cash book..		5 78
To taxes, 1912, on Lot 7-16, Block 33, omitted from Roll and later inserted by Clerk	36 00	
By taxes treated as paid which are unpaid—		
Lot 17, Block 22, S M 33		3 60
" 16, " 22, "		3 60
" 19, " 23, "		10 80
" 20, " 23, "		4 50
" 19, " 28, "		2 70
To prepayments entered in Arrears Register, 1st May, 1913	10 20	
By arrears entered in Arrears Register at 1st May, 1913		10,648 24
To difference	5 56	
	$33,503 07	$33,503 07

To arrears 1st May, 1913	$10,648 24	
To interest imposed 1st May, 1913	1,063 51	
By tax prepayment 1st May, 1913		$10 20
By cash paid to Treasurer to 10th September, 1913		1,513 65
By cash paid to Treasurer on 1913 taxes		11 52
By arrears entered on Collector's Roll for 1913		10,140 84
By arrears not entered on Collector's Roll for 1913		39 30
To prepayment not entered on Collector's Roll for 1913	7 96	
By allowance, Lot 326		4 20
	$11,719 71	$11,719 71

TOWN OF FORT FRANCES.

Reconciliation of Collectors' Roll for the Year 1913.

To arrears of taxes on 1913 Roll	$10,140 84	
To current taxes, per 1913 Roll	61,768 10	
By Cash paid Tax Collector to 31st December—		
On arrears		$379 32
On current		40,335 76
By cash paid Treasurer in advance, Enger & Nord		757 44
By discounts, Tax Collector		1,828 53
By discounts, Enger & Nord prepayments		39 86
By uncollected taxes, 31st December, 1913		28,568 03
	$71,908 94	$71,908 94

To uncollected taxes, 1st January, 1914	$28,568 03	
By cash paid Tax Collector, January, current, C B 53		$1,488 11
By cash paid Tax Collector, January, arrears, C B 53		281 38
By discount allowed Wm. Bishop, Resolution No. 596		27 90
By allowance allowed to Wm. Bishop, Resolution No. 596		12 80

By allowance allowed to W. G. Breckon, Resolution No. 596			$67 01
By allowance allowed C. Holback, error Lot 8, Assessment Roll....			25 00
By allowance allowed, weed cutting, Lot 45, M 74, B 9			1 00
By allowance allowed, weed cutting, Lot 28, Allerton			0 40
By arrears entered in Register of Tax Arrears, page 171			26,686 70
To arrears not entered on 1913 Collectors' Roll, Lot 6, M 84..	$26 62		
" " " " " " Lot 8, S M 44	3 02		
" " " " " " Lot 304	1 17		
" " " " " " Lot 305	1 26		
" " " " " " Lot 306	1 26		
" " " " " " Lot 318	1 84		
" " " " " " Lot 319	1 84		
" " " " " " Lot 173	1 44		
" " " " " " Lot 158	0 85		
	$39 30		
		39 30	
By credit arrears not entered on 1913 Collectors' Roll, Lot 63, M 74	$4 02		
By credit arrears not entered on 1913 Collectors' Roll, Lot 38, M 34	3 94		
	$7 96		
			7 96
By credit arrears not entered on 1913 Collectors' Roll, Lot 25, M 94.			8 81
By sundry differences			0 26
		$28,607 33	$28,607 33

TOWN OF FORT FRANCES.

SUMMARY OF TAX COLLECTOR'S CASH BOOK, YEAR 1913.

Page.	Arrears.	Levy.	Discount Allowed.	Cash Received.	Interest Added
1		$1,027 64	$50 37	$977 27	
2	$56 08	790 90	39 39	807 59	
3	10 00X	1,384 06	69 14	1,304 92	
4	5 44	1,474 57	73 59	1,406 42	
5	59 06	2,147 74	107 50	2,099 30	
6	6 56	1,308 42	65 33	1,249 65	
7		967 97	48 25	919 72	
8	3 09	1,732 82	86 50	1,659 41	
9	19 80	2,035 71	101 68	1,953 83	
10	25 52	5,301 85	264 98	5,062 39	
11	102 55	2,680 66	133 95	2,649 26	
12		4,618 18	230 79	4,387 39	
13		4,670 02	233 40	4,436 62	
14		4,528 15	225 02	4,303 13	
15		150 51	6 12	144 39	
16		812 30	28 57	783 73	
17		389 40	6 51	382 89	
18	29 95	637 43	5 77	661 61	
19		1,109 95		1,109 95	
20	62 76	1,349 75	31 50	1,382 69	$1 68
21	6 93	3,057 90	20 17	3,057 61	12 95
22	41 77	693 16		755 28	20 35
23		549 53	27 47	522 06	
.....	231 12	281 81	0 43	527 08	14 58
	$640 63	$43,700 43	$1,856 43	$42,534 19	$49 56

Arrears, net	$640 63	Cash received	$42,534 19
Levy	43,700 43	Discount allowed	1,856 43
Interest added	49 56		
	$44,390 62		$44,390 62

N.B.—Credit arrears marked thus:—X.

TOWN OF FORT FRANCES.

TAX STATEMENT ONTARIO & MINNESOTA POWER CO. AND INTERNATIONAL BRIDGE & TERMINAL CO.

Year.	Assess't.	Purpose.	Rate.	Amount Items.	Total.
1911	$600,000	Public School	4 mills	$2,400 00	
		General	21 "	12,600 00	
					$15,000 00
1912	450,000	Public School	3.5 "	1,575 00	
	575,000	Public School and Local Imp. Deb.	.75"	431 25	
	150,000	Separate School	3.5 "	525 00	
	25,000	General	14.5 "	362 50	
					2,893 75
1913	558,750	Public School	5 "	2,793 75	
	558,750	Public School Deb.	6 "	335 25	
	186,250	Separate School	5.6 "	1,043 00	
	25,000	General	19.4 "	485 00	
					4,657 00

INTERNATIONAL BRIDGE & TERMINAL CO.

1913	225,000	Public School	5.6 mills	$1,260 00	
	225,000	General	19.4 "	4,365 00	
					5,625 00

TOWN OF FORT FRANCES.

ONTARIO & MINNESOTA POWER CO., IN ACCOUNT WITH TOWN OF FORT FRANCES.

To Taxes for the year 1911	$15,000 00	
Ten per cent. interest added 1st May, 1912	1,500 00	
By allowance By-Law No. 252, passed 6th May, 1912	.....	$13,282 50
To 10% interest added on 1st May, 1913 on balance of 1911 taxes	321 75	
To taxes for the year 1912	2,893 75	
10 per cent. interest added 1st May, 1913	289 37	
To taxes for the year 1913	4,657 00	
By balance, arrears of taxes	.....	11,379 37
	$24,661 87	$24,661 87
To balance arrears as above	11,379 37	
By portion of Public School taxes for 1911 allowed on appeal before Ontario Railway & Municipal Board	.....	2,000 00
By interest accrued thereon to be written off	.....	420 00
By balance due by Company	.....	8,959 37
	$11,379 37	$11,379 37

TOWN OF FORT FRANCES.

TELEPHONE COMMISSION IN ACCOUNT WITH TOWN OF FORT FRANCES AT 31ST MARCH, 1914.

By cash paid to Town Treasurer by Commission Dec, 31st, 1913	.....	$5,000 00
By cash received by Town Treasurer from subscribers 1st July to 31st Dec., 1913	....	2,022 93
To cash paid, purchase of old system 30th June, 1913	$5,000 00	
To cash paid, construction year 1913	1,092 44	
To cash paid, maintenance 30th June to 31st Dec.	1,529 01	
To cash paid, refund of rates	37 90	
By balance due by Commission at 31st Dec., 1913	.....	636 42
	$7,659 35	$7,659 35
To balance due town 1st January, 1914	636 42	
By cash received by Town Treasurer from subscribers Town C. B. 53, 24th Jan.	.....	880 50
To cash paid telegrams, 10th Jan.	7 65	
To cash paid, Commission, 21st Jan.	555 16	

To cash paid Commission, 21st Jan.	$65 00	
To cash paid, express charges, 31st Jan.	2 00	
To cash paid, bridge fare C. A. Lemieux, 31st Jan.	0 70	
To cash paid, telegrams, 27th March	10 96	
To cash included in the debit of $880.50 appearing on the Municipal Cash Book Folio 53, but which was deposited by the Commission in their bank account Jan. 28, 1914	63 85	
By balance due town at 31st March, 1914	.....	461 24
	$1,341 74	$1,341 74

TOWN OF FORT FRANCES.

Telephone Register Summary 31st December, 1913.

Arrears credit 1st July, 1913	.....	35 05
Charges 1st July to 31st Dec., 1913	$2,494 70	
Cash received by municipality	.....	2,022 08
Paid by contra accounts	.....	16 75
Arrears net 31st December, 1913	.....	420 82
	$2,494 70	$2,494 70

Telephone Register Summary at 31st March, 1914.

Arrears 1st January, 1914	$420 82	
Charges, rentals, 1st January to 31st March, 1914	1,337 71	
Charges, Rainy River, long distance	112 50	
Charges, International Falls, long distance	100 05	
Cash received by municipality	.....	880 50
Cash received by Commission	.....	413 10
Arrears net 31st March, 1914	.....	677 48
	$1,971 08	$1,971 08

TOWN OF FORT FRANCES.

Cemetery Cash Statement for the Year 1913.

Receipts.

1913.			
Jan. 1	Balance in Bank of Commerce at credit of Board of Trustees	.....	$791 00
April 15	Sale of burial lot	$15 00	
May 31	Interest on deposits	11 86	
Aug. 29	Sale of burial lots	45 00	
Sept. 23	Sale of burial lot	15 00	
Nov. 30	Interest on deposits	6 33	
Dec. 12	Sale of burial lots	80 00	
			$173 19
			$964 19

Disbursements.

1913.			
July 22	C. E. Parry, surveying	$32 61	
Aug. 13	C. E. Parry, surveying	80 00	
Sept. 2	J. Eathan, ploughing and levelling	50 00	
Sept. 11	J. Eathan, ploughing and levelling	17 50	
Oct. 7	J. Eathan, ploughing and levelling	42 50	
Oct. 9	John McVey, ploughing and levelling	45 85	
Oct. 25	J. Davey, grading roads	34 50	
Dec. 2	C. E. Parry, maps, etc.	11 00	
Dec. 1	"The Bazaar," stationery for Secretary	1 95	
			315 91
Dec. 31	Balance in bank	.....	648 28
			$964 19

TOWN OF FORT FRANCES.

PUBLIC SCHOOL BOARD BALANCE SHEET AT 31ST DECEMBER, 1913.

Assets.

Cash in bank, building account		.....	$10,781 65
Cash in bank, current account		.....	2,148 17
Town, balance of maintenance levies		.....	5,783 81
Town, balance of debenture levy 1913		.....	261 71
New school site		.....	10,700 00
New school building (partial cost)		.....	4,690 74
Old site sale	$33,000 00		
less received	5,750 00		
	$27,250 00		
Less 1-10th to Township of McIrvine	2,725 00		
		.....	24,525 00

Liabilities.

Town of Fort Frances—debentures unmatured—			
By-law No. 36	$268 83		
By-law No. 53	1,688 03		
	$1,956 86		
Less 1-10 Township of McIrvine	195 68		
		$1,761 18	
By-law No. 334		10,000 00	
By-law No. 348		12,000 00	
Surplus, maintenance account		8,193 69	
Surplus, real estate and building account		26,936 21	
		$58,891 08	$58,891 08

TOWN OF FORT FRANCES.

PUBLIC SCHOOL—CASH STATEMENT MAINTENANCE FOR THE YEAR 1913.

Receipts.

To Town Council on requisition	$7,035 00	
Provincial Government Grants—		
Regular	118 00	
Special	114 65	
Supplementary	195 19	
Continuation School	1,182 52	
McIrvine Township, one-tenth requisition	615 00	
Transfer from building account	112 59	

Expenditure.

By Salaries—		
High School	.....	$2,192 44
Public School	.....	3,654 77
Secretary-Treasurer	.....	200 00
Caretaker	.....	400 00
Rent, Orange Hall	.....	250 00
Fraleigh, 1913, rent	.....	360 00
Fraleigh, 1912, rent	.....	60 00
Church school room, rent	.....	45 00
Repairs and upkeep expenses	.....	220 69
Fuel	.....	195 45
Insurance	.....	56 84
Postage, telegrams	.....	17 65
Advertising	.....	12 17

Stationery and supplies	.....	$158 23
Registration of lands, etc.	.....	31 10
Equipment additions	.....	222 50
Legal costs, including travelling and telegrams *re* Ontario & Minnesota Power Co. assessment	.....	665 47
	$9,372 95	$8,742 31
To bank balance 1st Jan., 1913	1,517 53	
By bank balance 31st Dec., 1913	.....	2,148 17
	$10,890 48	$10,890 48

TOWN OF FORT FRANCES.

PUBLIC SCHOOL—CASH STATEMENT BUILDING ACCOUNT FOR THE YEAR 1913.

Receipts.

To W. W. Cassaday, deposit on purchase of lots 345-6-7-8-9-350 ..	$5,000 00
W. W. Cassaday, purchase part lots 345-346	750 00
Town Council, debenture moneys—	
By-law No. 334, face value	10,000 00
By-law No. 348, proceeds	11,391 38

Expenditures.

By McIrvine Township, one-tenth of cash receipts for old school site	.....	$575 00
M. B. Ellingson, purchase of lots 9-10-11-12-13-14-15-16 (plan M73, B1)	.....	2,900 00
F. A. Johnson, purchase of lots 5-6-7-8 (plan M73, B1)	.....	1,400 00
E. Calder, purchase of lot 4 and house (plan M73, B1)	.....	1,400 00
Enger Nord Realty Co., purchase of lots 6 to 25) plan SM2, B3)	.....	5,000 00
C. E. Barry architect	.....	1,600 00
Shannon & Maxeimer, contractors	.....	3,090 74
Interest	.....	281 40
Transfer to maintenance account	.....	112 59
	$27,141 38	$16,359 73
By bank balance 31st Dec., 1913	.....	10,781 65
	$27,141 38	$27,141 38

TOWN OF FORT FRANCES.

PUBLIC SCHOOL LEVIES ACCOUNT AT 31ST DECEMBER, 1913.

By Balance due 30th November, 1911, per Auditor's Report....		.....	$1,500 00
Levy per Collectors' Roll for 1912—			
Resident	$4,747 23		
Non-resident	1,760 92		
		.....	6,508 15
Government grant		.....	118 00
Levy per Collectors' Roll for 1913—			
Resident	$9,630 66		
Non-resident	2,622 46		
		.....	12,253 12
Government grant		.....	118 00
To Cash, 1912		$5,068 00	
Cash, 1913		7,153 00	
Discount on Debentures By-law No. 334		384 80	
Debentures issues cost		107 66	
Ontario & Minnesota Power Co., 1911 taxes allowed an appeal before O. R. M. Board		2,000 00	
Balance due at 31st Dec., 1913		5,783 81	
		$20,497 27	$20,497 27

PUBLIC SCHOOL DEBENTURE LEVIES FOR YEAR 1913.

By Levy per Collectors' Roll for 1913	.....	$1,470 24
McIrvine Township, proportion of Debentures By-laws Nos. 36 and 53	.....	26 26
Debenture By-law No. 36, paid Nov., 1813	100 00	
" By-law No. 53, due 1st April, 1914	162 63	
" Interest No. 334, paid 29th Nov., 1913	300 00	
" Interest No. 334, due 15th May, 1914	300 00	
" Sinking Fund No. 334, due 15th May, 1914	372 16	
Balance due public school supporters	261 71	
	$1,496 50	$1,496 50

TOWN OF FORT FRANCES.

SEPARATE SCHOOL BOARD—CASH STATEMENT FOR THE YEAR 1913.

Receipts.

Cash on hand 1st January, 1913	$1 85	
Town on requisition	2,900 00	
Provincial grants	140 91	
Other grants	1,094 85	

Disbursements.

Teachers' salaries	.....	$1,090 00
Fuel	.....	279 38
Caretaking and repairs	.....	102 19
Equipment	.....	114 40
Stationery and supplies	.....	49 76
Principal on loan	.....	280 00
Interest on loan	.....	720 00
New school house	.....	809 78
Cash on hand 31st December, 1913	.....	692 10
	$4,137 61	$4,137 61

BALANCE SHEET AT 31ST DECEMBER, 1913.

Assets.

Cash on hand	.....	$692 10
Town, due on levies 1912-1913	.....	1,666 38
Building and site	.....	18,400 00
Equipment	.....	600 00

Liabilities.

Loan on building	$11,720 00	
Due on site	1,500 00	
Surplus	8,138 48	
	$21,358 48	$21,358 48

TOWN OF FORT FRANCES.

SEPARATE SCHOOL LEVIES ACCOUNT AT 31ST DECEMBER, 1913

By balauce due 30th November, 1911, per Auditor's report		$855 88
By Provincial grant, 1912		37 50
By levy, per Collector's Roll for 1912		1,572 35
By levy, included in debenture rate, 1812		57 00
By levy, per Collector's Roll for 1913		2,937 03
To cash, 12th December, 1911	$500 00	
To cash, year 1912	393 38	
To cash, year 1913	2,900 00	
To balance due 31st December, 1913 (note for $1,472.35 at 7% from Jan. 1st)	1,666 38	
	$5,459 76	$5,459 76

TOWN OF FORT FRANCES.

Abstract of Receipts for the Year 1913.

	Follo.		
Resident Taxes, 1912 levy	D No.	3	$1,101 34
Resident Taxes, 1913, sundry persons	"	3	768 96
Resident Taxes, Tax Collector	"	3	40,335 76
Arrears, 1912, Tax Collector	"	4	443 12
" Treasurer's collections	"	4	10,681 45
" Tax Collector, 1913	"	6	379 32
Fees, rents and fines	"	6	354 50
Licenses	"	7	1,289 25
Premium on Taxes	"	9	325 31
Debentures (face value)	"	9	33,697 38
Interest	"	9	60 89
Loans, bank	"	9	32,500 00
Loans, private persons	"	9	1,258 15
Electric light rates	"	10	8,674 60
" Wiring	"	10	338 10
" Materials	"	11	1,224 89
" Light deposits	"	11	525 00
Telephone capital	"	14	5,000 00
Water rates	"	15	6,368 62
Telephone rates	"	15	2,022 93
Waterworks capital	"	15	66 00
Miscellaneous	"	14	1,939 91
Total			$149,355 48
Cash on hand, 1st January, 1913			261 24
Cash in Commerce Bank, 1st January, 1913			4 42
Cash in Imperial Bank, 1st January, 1913			126 67
			$149,747 81
Bank overdraft, Bank of Commerce, 31st December, 1913			2,225 42
			$151,973 23

TOWN OF FORT FRANCES.

Abstract of Disbursements for the Year 1913.

	Follo.		
Police supply	D No.	16	$263 37
Election expenses, etc.	"	16	293 35
Telephone, miscellaneous	"	22	113 09
Electrical Department	"	17	2,225 11
Police Department	"	18	2,615 00
Office Department	"	18	2,543 43
Roads and bridges	"	19	1,814 77
Miscellaneous	"	20	1,990 77
Telephone maintenance	"	21	1,529 01
Telephone capital	"	22	5,979 35
Printing, advertising, postage, stationery and telegrams	"	22	700 87
Insurance, heat, light, etc.	"	24	1,520 64
Fire, water and light	"	25	991 64
Team maintenance	"	26	644 81
Pony maintenance	"	27	151 21
Granolithic sidewalks	"	27	3,649 58
Sewers	"	27	11,601 06
Waterworks	"	28	1,335 05
Wooden sidewalks	"	28	1,936 08
Town Park	"	28	554 85
Grants, etc.	"	28	875 00
Fees and bonds	"	29	57 20
Miscellaneous	"	29	449 44
Electric light deposits, refunds	"	29	275 00
Office supply	"	30	513 44
Public School building—site requisition	"	30	21,391 38

	Folio.	
Underbrushing, etc.	D No 31	$99 10
Band	" 31	257 75
Law costs, including salaries	" 31	1,436 54
Roads and bridges	" 32	4,667 55
Charity	" 36	159 00
Public School requisition	" 36	7,153 00
Separate School requisition	" 36	2,900 00
Debentures, principal	" 36	1,889 68
Debentures, interest	" 37	7,911 71
Waterworks maintenance	" 37	1,209 62
Waterworks capital	" 39	5,859 42
Bills payable	" 40	36,839 92
Interest	" 40	2,876 19
Debenture expenses	" 41	146 84
Board of Health	" 41	407 00
Sinking Fund	" 41	3,305 92
Water rates, refunds	" 42	34 75
Electric light rates, refunds	" 42	7 13
Telephone rates, refunds	" 42	37 90
Sewer maintenance	" 42	61 64
Fraser & Dansforth	" 43	19 95
Electric light capital	" 43	5,213 41
Electric light maintenance	" 44	796 08
Pumping station house	" 45	825 00
Pumping station barn	" 45	39 65
Total		$150,169 25
Cash on hand, December 31st, 1913		1,803 98
		$151,973 23

TOWN OF FORT FRANCES.

Detailed Statement of Receipts 1st January to 31st December, 1913.

RESIDENT TAXES.

Jan. 2	Geo. Campbell, tax collection	$166 20
7	" "	76 50
17	" "	133 45
25	" "	83 95
25	" "	16 20
27	" "	161 19
28	" "	64 40
31	" "	399 45
		$1,101 34
Feb. 12	H. A. Tibbetts, taxes, 1913	$4 02
25	C. G. Hagstrom, taxes, 1913	3 94
April 30	H. Gunderson, taxes, 1913	3 56
30	Enger-Nord Realty Co., taxes, 1913	757 44
		$768 96
Oct. 6	Geo. Campbell, tax collection	$1,718 88
8	" "	1,304 92
11	" "	1,400 98
14	" "	4,204 44
17	" "	19,987 88
23	" "	4,447 52
30	" "	783 73
Nov. 12	" "	1,014 55
28	" "	2,428 20
Dec. 19	" "	3,044 66
		$40,335 76

ARREARS OF TAXES.

Jan.	2	Geo. Campbell, tax collection	$262 71
	7	" "	71 49
	17	" "	11 68
	25	" "	38 27
	31	" "	58 97
			$443 12

ARREARS OF TAXES CONTINUED.

Jan.	20	O. C. Damm	$53 50
Feb.	3	W. H. Readman	27 70
	7	Toronto General Trusts	50
	7	A. F. Fisher	5 40
	8	E. Green	16 60
	10	W. T. Cameron	32 65
	11	J. Cyr	9 45
	12	Miss Pearl Martin	5 40
	13	A. Silver	13 50
	12	H. A. Tibbetts	84 60
	13	H. G. Gunderson	99 75
	20	T. Rawn	79 17
	25	C. Hagstrom	8 10
	27	F. Hyrchenuk	8 70
	15	W. G. Martin	22 50
	15	J. Arnold	1 80
Mar.	6	H. Johanson	13 38
	3	O. C. Damm	20 25
	6	O. C. Damm	87 96
	7	C. Baldwin	45 41
	8	D. Smith	8 10
	11	A. G. Eberhart	7 20
	14	Mrs. Mary Young	17 10
	18	J. A. Williams	8 49
	19	E. Comeau	10 55
	22	H. Hakala	6 69
	24	A. McCabe	1 80
	24	G. Campbell	4 50
	25	H. Williams	834 39
	27	Mrs. Geo. Munn	33 90
	27	M. B. Ellingson	291 00
	27	F. A. Johnson	38 48
	27	W. H. Elliott, Mosher Estate	180 14
	28	M. Thom	17 10
	31	J. Armstrong	90 00
April	4	L. Bloomholm	4 05
	4	W. J. Clark	263 15
	4	Fort Frances Trading Co., per A. D. George	165 78
	5	Geo. Howle	27 08
	7	Alex. Mills	52 10
	7	John Lyons	4 95
	9	P. H. Anderson	24 48
	9	P. Bodway	7 85
	10	Chas. Burnett	19 20
	10	R. Lockhart	17 10
	10	J. Thompson	69 45
	11	R. J. Gorman	46 80
	11	L. Warner	62 85
	11	L. Warner	12 60
	12	D. Maroni	4 50
	12	D. C. Tompson	53 67
	14	R. Bradshaw	14 40
	15	L. J. Oleson	18 40
	15	M. J. Farrish	27 30
	16	H. Gunderson	20 08
	17	Sarah Clark	10 80
	17	A. Fagarlie	4 05
	18	G. Stethem	14 03
	18	Rev. H. V. Maltby	27 00

	23	R. Lord	$191 79
	23	R. C. Fraser	63 48
	24	M. Burton	1 80
	24	W. R. Emery	12 15
	28	C. C. Hanson	4 50
	29	J. & G. Black	54 37
	29	M. E. Neads	12 84
	29	M. E. Neads	61 39
	29	O. Dolphin	62 05
	29	S. Campbell	24 28
	28	R. Lord	8 17
	30	C. F. Beaudry	6 35
	30	Crawley Estate	145 70
	30	W. J. Clark	119 48
	30	Alex. Mills	150 27
	30	D. W. Freeman	208 60
	30	Swenson Estate	122 42
	30	Otto Olson	3 60
	30	J. C. Barr	176 49
	30	Church of England	14 49
	30	F. H. Clark	132 24
	30	B. W. Bowler	19 80
	30	W. J. Clark	218 58
	30	S. A. Stockwell	53 44
	30	H. Stethem	31 75
	30	H. D. Hawkes	7 00
	30	Mrs. Chas. Pelo	9 00
	30	Enger-Nord Realty Co.	4,076 43
May	2	Lee Bros.	36 90
	2	J. A. Fulton	59 75
	5	A. Anderson	29 56
	9	E. Lamy	7 97
	15	Dr. P. A. Aurness	4 45
	16	W. J. Wedell	7 92
	16	L. G. Foley	111 70
	16	W. Rydell	13 35
	16	G. Anderson	19 80
June	4	T. Wilson	809 50
	6	John T. Ethan	15 84
	14	M. Ross	7 92
	16	R. H. Martin	28 95
	16	R. H. Martin	17 51
	18	J. Bolari	5 94
	12	Mrs. R. McKelvie, lot 106	18 00
Aug.	30	Mrs. R. McKelvie, lot 106	16 00
Sept.	10	T. Wilson	302 59
April	9	J. Armstrong, not entered	17 91
			$10,681 45
Oct.	6	Geo. Campbell, tax collection	$65 98
	11	" "	5 44
	14	" "	64 23
	17	" "	150 96
Nov.	12	" "	29 95
	28	" "	62 76
			$379 32

FEES, RENTS AND FINES.

Jan.	4	John Aaser, rent of lots 369, etc.	$5 00
	10	C. J. Hollands, fines	24 00
	31	J. Gagne, dock rent	45 00
May	21	J. Zeta, poundkeeper fee	50
June	17	W. J. McLean, rent, Pither's Point	15 00
July	8	C. W. Hollands, fines	220 00
	21	W. J. McLean, rent, Pither's Point	15 00
Sept.	2	W. J. McLean, rent, Pither's Point	15 00
Oct.	13	W. J. McLean, rent, Pither's Point	15 00
			$354 50

TOWN OF FORT FRANCES.

Licenses.

Jan.	31	J. Hadad, hawker	$10 00
Feb.	13	C. W. Hughes, auctioneer	10 00
Mar.	10	J. L. Wells, plumber	25 00
	22	J. J. Vermeer, electrician	1 00
April	11	Westgate Employment Agency	10 00
May	7	M. J. Nolan, employment agency	10 00
	12	E. Johnson, employment agency	10 00
	12	H. W. Bell, cigarette	7 50
	12	Miss Thorpe, victualling house	20 00
	12	F. A. Pearson, electrician	1 00
	12	Lee Get Yep, victualling house	20 00
	12	Mrs. M. B. Smith, victualling house	20 00
	12	Johnson Hardware Co., electrician	1 00
	12	Caezar Belluz, cigarette	7 50
	13	Preston & Co., cigarette	7 50
	13	Gallo & Co., cigarette	7 50
	15	W. E. Fraleigh, cigarette	7 50
	15	Royal Theatre, cigarette	7 50
	15	Royal Theatre, pool and billiard	35 00
	15	H. W. Bell, pool and billiards	20 00
	15	W. G. Breckon, cigarette	7 50
	15	J. A. Breckon, cigarette	7 50
	15	J. A. Breckon, pool and billiard	45 00
	17	J. McTague, pool and billiard	20 00
	21	Geo. Evans, victualling house	20 00
	28	E. D. Sutherland, hawker	10 00
	15	J. B. McCauley, cigarette	7 50
	15	J. B. Macauley, victualling house	20 00
June	4	Geo. Campbell, liquor licenses	355 13
	4	G. Cwerling, hawker	10 00
	10	E. Show Co., show	5 00
	12	Doran Bros., plumbers	25 00
	19	Jas. Embury, employment agency	10 00
	19	E. K. Bereman, victualling house	20 00
	19	E. K. Bereman, cigarette	7 50
	22	Hadskis & Co., cigarette	7 50
July	4	C. E. Field, employment agency	10 00
	10	Tony Ross, victualling house	20 00
	12	R. E. Atkinson, employment agency	10 00
	12	Royal Theatre, moving picture	25 00
	18	Aaron Anderson, victualling house	20 00
	31	J. O. Herre, milkman	50
Aug.	9	East & Corrin, plumbers	25 00
	12	F. H. Warner, auctioneer	10 00
	12	C. L. Erickson, show	5 00
	29	F. S. Smith, victualling house	20 00
	29	F. S. Smith, cigarette	7 50
	30	J. Boissonault, victualling house	20 00
Oct.	7	E. Malone, employment agency	10 00
	3	Hadskis & Co., transient traders	20 00
Nov.	13	Geo .Campbell, liquor licenses	245 62
Dec.	31	A. F. Scott, plumber's license	25 00
			$1,289 25

TOWN OF FORT FRANCES.

Premium on Taxes.

Jan.	17	Geo. Campbell, collector	$2 29
	25	" "	2 72
	27	" "	6 77
	31	" "	6 44
Feb.	3	W. H. Readman	1 39
	7	A. H. Fisher	27
	8	Emil Green	83
	10	W. T. Cameron	97

	11	Joe Cyr	48
	12	Miss Pearl Martin	27
	12	Alf. Silver	68
	12	H. A. Tibbetts	$4 23
	20	T. Rawn	3 96
	25	C. Hagstrom	42
	27	F. Hyrchenuk	44
	15	W. G. Martin	1 13
	15	J. Arnold	09
Mar.	6	H. Johanson	36
	3	O. C. Damm	1 00
	6	O. C. Damm	1 40
	7	C. Baldwin	79
	8	D. Smith	46
	11	A. G. Eberhart	36
	14	Mrs. Mary Young	86
	18	J. A. Williams	27
	19	Ed. Comeau	53
	22	H. Hakala	18
	24	A. J. McCabe	09
	24	G. Campbell	23
	27	Mrs. Geo. Munn	1 35
	27	M. B. Ellingson	7 26
	28	M. Thom	36
	27	W. H. Elliott	9 01
	31	J. Armstrong	5 68
April	4	L. Bloomholm	20
		G. H. Howle	1 36
	7	Alex. Mills	1 58
	7	J. Lyons	25
	9	P. H. Anderson	79
	9	P. Bodway	39
	10	C. Burnett	96
	10	R. Lockhart	86
	10	J. Thompson	2 71
	11	E. J. Gorham	2 34
	11	L. Warner	3 15
	11	L. Warner	63
	12	D. Maroni	23
	12	D. C. Thompson	2 25
	14	R. Bradshaw	72
	15	L. J. Olsen	92
	15	M. J. Farrish	54
	16	H. Gunderson	1 61
	17	S. Clark	54
	17	A. Fagarlie	20
	18	Rev. H. V. Maltby	1 35
	23	Richard Lord	7 91
	23	R. C. Fraser	72
	24	W. R. Emery	61
	24	M. Burton	09
	28	C. C. Hanson	23
	29	J. & G. Black	1 43
	29	M. E. Neads	81
	29	O. Dolphin	3 09
	29	S. Campbell	77
	30	C. F. Beaudry	18
	30	Crawley Estate	2 21
	30	Alex. Mills	1 46
	30	Swenson Estate	2 34
	30	D. W. Freeman	10 45
	30	G. Olson	18
	30	J. C. Barr	8 29
	30	J. Armstrong	5 68
	30	F. H. Clark	2 58
	30	B. W. Bowler	99
	30	S. A. Stockwell	40
	30	H. Stethen	90
	30	Mrs. C. Pelo	46
	30	Enger-Nord Co.	166 12

Nov.	28	G. Campbell, collector	$1 68
Dec.	19	G. Campbell	12 95
July	9	F. H. Coates, not entered	3 42
Oct.	6	F. H. Coates, not entered	2 00
			$325 31

DEBENTURES (FACE VALUE.)

Feb.	15	Imperial Bank, Sidewalk By-law, No. 306	$11,697 38
July	31	Spitser, Horick & Co., School Debenture By-law, No. 334	10,000 00
Oct.	4	Sptiser, Horick & Co., School Debenture By-law, No. 348	12,000 00
			$33,697 38

INTEREST.

Feb.	15	Imperial Bank, interest on Debenture By-law No. 306	$38 24
July	31	Canadian Bank of Commerce, rebate on charges School Debenture	22 65
			$60 89

BANK LOANS.

April	3	Imperial Bank	$2,500 00
May	28	Canadian Bank of Commerce	5,000 00
June	28	Canadian Bank of Commerce	16,566 00
July	28	Canadian Bank of Commerce	3,500 00
Sept.	28	Canadian Bank of Commerce	5,000 00
			$32,500 00

TOWN OF FORT FRANCES.

PRIVATE LOANS.

Nov.	26	Paul James	$250 00
	26	D. M. Price	92 00
	26	B. V. Holmes	59 80
	26	A. E. Noble	56 35
	26	W. M. Floyd	100 00
	26	Jas. Brennan	200 00
	26	J. G. Oyen	500 00
			$1,258 15

ELECTRIC LIGHT.

Jan.	31	Collections	$787 19
Feb.	28	"	751 33
Mar.	31	"	618 30
April	30	"	666 92
May	31	"	543 75
June	30	"	765 11
July	31	"	660 76
Aug.	31	"	507 66
Sept.	30	"	557 96
Oct.	31	"	878 07
Nov.	30	"	956 91
Dec.	31	"	953 57
	31	" not entered	27 07
			$8,674 60

ELECTRIC WIRING.

Jan.	2	Shevlin Clarke Co., wiring	$1 14
	6	J. B. Mosher, wiring	75
	9	H. Williams, wiring	3 00
	9	Was. Bishop, wiring	1 10
	14	O. C. Damm, wiring	6 80
	14	J. A. Doherty, wiring	2 10
	15	G. A. Stethem, wiring	2 65
	15	Shevlin-Clarke Co., wiring	15 90
	15	Police Commission, wiring	4 70

	31	G. Campbell, wiring	25
	31	J. W. Walker, wiring	25
Feb.	3	W. H. Elliott, wiring	$10 40
	7	F. C. Middleton, wiring	50
	10	M. E. Neads, wiring	60
	12	N. Pagadaz, wiring	35
	13	M. E. Neads, wiring	2 40
	13	T. White, wiring	1 25
	13	G. Halfacre, wiring	10
	24	G. Halfacre, wiring	75
	27	Williams & Co., thawing pipes	6 00
Mar.	14	O. Jalbert, wiring	3 35
June	11	W. J. Bolger, wiring	50
April	30	H. Hetting, repairs	50
Mar.	19	J. W. Walker, wiring	65
	26	Mrs. Panchett, wiring	75
	26	W. Bishop, wiring	50
	26	T. Mather, thawing pipes	3 00
May	5	A. E. Dear, wiring	48 95
	6	H. W. Hollands, wiring	60
	13	J. Foy, wiring	2 10
	12	C. Belluz, wiring	35 00
	31	W. G. Breckon, wiring	75
June	9	F. Smith, wiring	50
	17	W. W. Schweitzer, wiring	25 00
July	8	J. A. Steele, wiring	60
	8	C. Belluz, wiring	21 50
	11	M. E. Neads, wiring	1 96
Aug.	30	W. Bishop, wiring	13 30
	30	F. G. Myers, thawing pipes	3 00
	30	Great West Supply, wiring	8 05
Sept.	6	Anthony Casa, wiring	3 75
Dec.	17	H. S. Osborne, wiring	102 80
			$338 10

ELECTRIC MATERIALS, ETC.

Mar.	29	Shelvin-Clarke Co., material	$68 47
April	24	Shelvin-Clarke Co., material	90 25
May	26	J. Luomaaho, setting poles	4 00
July	8	Gowanlck & McEvoy, material, etc	409 66
Aug.	7	F. A. Pearson, material	100 00
	30	Shevlin-Clarke Co., material	14 06
Oct.	16	Shevlin-Clarke Co., material	64 14
Nov.	3	Lockhart & Co., material	54 39
Dec.	10	Shevlin-Clarke Co., material	84 32
	13	F. J. Strain (Treas. McIrvine), material	335 60
			$1,224 89

TOWN OF FORT FRANCES.

ELECTRIC LIGHT DEPOSIT.

Jan.	3	C. B. Lang	$5 00
	15	Mrs. M. B. Smith	5 00
	15	W. Hyland	5 00
	15	M. McMullen	5 00
	22	A. Browman	5 00
	24	C. Julin	5 00
Feb.	10	G. Henry	5 00
	13	H. Houck	5 00
Feb.	13	G. Halfacre	5 00
	13	T. White	5 00
	25	Miss E. C. Cassaday	5 00
March	3	R. McLarey	5 00
	13	T. Deligines	5 00
	22	C. Helm	5 00
April	1	W. Hnltman	5 00
	3	B. King	5 00
	6	M. A. Malone	5 00

	17	Mrs. Jauir	$5 00
	22	E. J. Letford	5 00
	24	J. R. Lamiman	5 00
May	2	F. Smith	5 00
	5	A. Matheson	5 00
	13	W. A. Martin	5 00
	14	A. A. O'Dell	5 00
	19	Mrs. Baldwin	5 00
	20	Ole Quoman	5 00
	26	Eugene Cyr	5 00
	27	F. Truax	5 00
	29	M. J. Nolan	5 00
	29	W. J. Bolger	5 00
	21	J. R. McGregor	5 00
June	16	J. McKinnon	5 00
	16	J. T. Eldridge	5 00
	23	Zimmerman Electric Co.	5 00
	25	Mrs. Campbell	5 00
	29	O. V. Landon	5 00
	29	H. Tucker	5 00
	30	G. A. Hamill	5 00
	16	C. J. Monohan	5 00
July	2	C. Wilmshurst	5 00
	8	J. Embury	5 00
	9	E. L. Davis	5 00
	14	F. Habgood	5 00
	15	R. E. Atkinson	5 00
	17	J. McTague	5 00
	21	H. A. Nichols	5 00
	22	D. M. Price	5 00
	8	D. W. Lacomb	5 00
	22	Henry Lyons	5 00
	24	H. Pebble	5 00
	28	T. Ross	5 00
	28	P. Finnerty	5 00
	31	A. Shaw	5 00
Aug.	6	R. McNiven	5 00
	7	J. A. Breckon	5 00
	8	W. W. Shinkle	5 00
	9	S. W. Eggen	5 00
	11	A. Caza	5 00
	11	G. Johnson	5 00
	11	H. Holbeck	5 00
	12	P. Strand	5 00
	13	R. McQuade	5 00
	25	G. Blatchford	5 00
	28	A. Baird	5 00
	14	Mrs. P. L. Parker	5 00
	30	J. Boissonnault	5 00
Sept.	6	Willie K. Jung	5 00
	17	H. Nelson	5 00
	18	Mrs. T. J. Heenan	5 00
	23	J. Plant	5 00
	25	A. F. Warren	5 00
	27	A. Hancell	5 00
	29	N. Herbert	5 00
	29	H. Durant	5 00
Oct.	1	H. C. Janitz	5 00
	4	E. P. Siebers	5 00
	10	J. Foahok	5 00
	24	J. D. McMinn	5 00
	27	J. Cousineau	5 00
Nov.	3	R. Siekert	5 00
	3	John Zahora	5 00
	7	Mrs. D. W. Boag	5 00
	11	F. C. Fuller	5 00
	11	F. Wakelin	5 00
	12	H. Loy	5 00

	15	H. C. Olson	$5 00
	17	G. Watson	5 00
	17	J. Lanctot	5 00
	21	John Nordman	5 00
	22	R. Miller	5 00
	24	F. Bordal	5 00
	25	P. Boudourich	2 00
	27	T. Riley	5 00
Dec.	1	Mrs. Duffy	5 00
	1	W. Johnson	5 00
	2	W. H. Smythe	5 00
	4	J. W. Scrief	5 00
	5	D. Charlebois	5 00
	10	Mrs. T. Tongs	5 00
	11	J. A. Gibson	5 00
	12	E. Reith	5 00
	13	A. Neveaux	5 00
	10	Canadian Produce Co.	5 00
	22	M. Orazio	5 00
	22	G. A. Buegler	5 00
	30	P. Boudourich (balance)	3 00
			$525 00

MISCELLANEOUS.

Jan.	9	W. H. Elliott, refund from fireman's pay sheet	$ 0 50
	31	Special sewer account, transfer from Sinking Fund	596 00
Feb.	13	Ont. Government, distribution tax, 1911-1912	176 93
	13	H. Stephen, hockey club acct.	4 10
Mar.	14	O. Jalbert, sewer pipe	2 50
May	2	E. Cosolimone, sewer pipe	6 00
	7	A. Johnson, water pipe	1 85
	21	John Zeta, poundkeeper's fee	1 00
June	24	W. Bishop, sale of old plank	1 00
	30	Transfer from Sinking Fund	824 18
July	23	H. Williams, sewer and water	20 70
Aug.	16	C.N.R. refund, freight	16 25
Sept.	6	G. Webster, expense *re* Col. road	33 90
	19	Ont. Government, public school grant	118 00
Oct.	17	G. Campbell, exchange	1 50
	22	C. Gagne, poundkeeper's fee	1 00
Nov.	7	W. Bishop, sale of old stove	50
	4	G. Watts, telephone pole	50
Dec.	3	G. C. Shannon, proportion of freight on gravel	80 00
	6	W. Bishop, sewer pipe	3 50
	29	C. E. Parry, transit rod	30 00
	30	C. A. Shannon, freight on gravel	20 00
			$1,939 91

TELEPHONE CAPITAL.

Dec.	31	C. J. Hollands	$5,000 00

TOWN OF FORT FRANCES.

WATER COLLECTIONS.

Jan	1	Collections		$ 900 48
Feb.	28	"		338 20
Mar.	31	"		197 89
June	30	"	April, May and June	1,663 43
Sept.	30	"	July, August and September	1,660 70
Dec.	13	"	fourth quarter	1,607 92
				$6,368 62

WATERWORKS CAPITAL.

Dec.	22	Allis Chambers cheque cancelled	$66 00

TELEPHONE.

Sept.	30	Collections July, August and September	$701 62
Dec.	13	" fourth quarter	1,123 65
Dec.	30	" " "	191 61
	31	" not entered	6 05
			$2,022 93

TOWN OF FORT FRANCES.

Detailed Statement of Disbursements 1st January to 31st December, 1913.

POLICE.

Jan.	11	Detective Publishing Co., supplies	$22 60
	11	Canada Customs, duty	7 12
	11	L. J. Marsh, livery	50
	11	S. M. Noden, livery	2 00
	11	Police Commission, supplies	4 70
	27	Fairweather & Co., supplies	10 80
July	19	J. J. Habkirk, supplies	66 50
	31	L. J. Marsh, livery	50
	31	McVey, J., livery	2 00
	31	J. J. Habkirk, supplies	50 00
	31	The Bazaar, supplies	1 20
	28	R. Moore, attendance	1 00
	28	Northern Electric Co., supplies	38 44
	28	J. J. Habkirk, supplies	49 00
Oct.	15	Northern Electric Co., supplies	7 01
			$263 37

ELECTION EXPENSES AND MUNICIPAL GOVERNMENT.

Jan.	31	Tibbetts Bros., D.R.O.	$9 00
	31	Geo. Campbell, D.R.O.	5 00
	31	G. A. Hollands, D.R.O.	4 00
	31	L. Warner, constable	3 50
	31	D. McQuarrie, constable	3 50
	31	*Municipal World*, supplies	17 16
	31	C.N.R. (express)	1 15
Feb.	7	H. S. Osborne, printing, etc.	24 25
May	19	H. S. Osborne, printing, etc.	42 94
Oct.	14	F. C. Milne, Pt. Arthur, copies of by-laws	3 00
	21	H. S. Osborne, printing, etc.	159 70
Nov.	19	W. Aymer, D.R.O.	3 00
	19	Geo. Campbell, D.R.O.	4 00
	19	J. L. O'Neil, D.R.O.	3 00
	19	P. H. Anderson	50
Dec.	31	R. Bolton	1 00
	31	*Municipal World*	7 20
	31	Canadian Northern, express	1 45
			$293 35

TOWN OF FORT FRANCES.

Salaries and Allowances.

ELECTRICAL DEPARTMENT.

Jan.	21	L. Truax	$55 65
	31	C. A. Lemieux	100 00
	27	E. Clairmont	12 60
Mar.	21	C. A. Lemieux	100 00
April	11	C. A. Lemieux	100 00

Mar.	29	C. A. Lemieux	$100 00
	29	E. Clairmont	3 85
June	7	F. Truax	58 06
	7	H. Burnett	11 25
	7	H. Burnett	6 25
	7	L. Truax	27 20
	7	J. McQuade	16 00
	19	C. A. Lemieux	100 00
	21	C. A. Lemieux	100 00
July	5	H. Burnett	52 50
June	5	F. Truax	51 00
July	31	F. Truax	75 00
	31	H. Burnett	60 00
	31	C. A. Lemieux	100 00
Aug.	19	F. Hendrickson	16 25
	6	F. Hendrickson	5 00
	27	C. A. Lemieux	60 00
Sept.	3	H. Burnett	27 00
Oct.	9	C. A. Lemieux	140 00
	10	F. Truax	123 00
	10	H. Burnett	3 00
	15	East & Corrin	8 00
	22	S. McDavitt	1 25
	22	M. J. Deihi	9 00
	22	D. Carroll	9 00
	22	F. H. Eaton	9 00
	22	H. Long	9 00
	22	P. Taylor	9 00
	22	R. McDonald	9 00
	22	L. Oas	10 00
	22	R. E. Atkinson	6 00
	31	E. Landon	21 00
	25	S. Latto	21 00
	25	R. E. Atkinson	2 00
	31	C. A. Lemieux	100 00
Nov.	3	H. Burnett	57 00
	3	Fred. Truax	75 00
	3	H. Burnett	15 00
	29	C. A. Lemieux	100 00
	22	W. Woods	26 25
	28	Leo Brill	50 00
	31	C. A. Lemieux	100 00
	29	F. Truax	75 00
			$2,225 11

Salaries and Allowances.

Police Department.

Jan.	31	E. Comeau	$75 00
	31	W. H. Readman	125 00
	31	J. B. Mosher	65 00
Mar.	31	E. Comeau	75 00
		W. H. Readman	75 00
May	29	E. Comeau	150 00
	29	W. H. Readman	150 00
	29	W. H. Readman	50 00
	31	J. O. Clarke	87 45
June	4	J. O. Clarke	7 50
	19	W. H. Readman	100 00
	19	Ed. Comeau	75 00
	20	Great West Supply Co., order on J. O. Clarke	32 55
	20	Watson & Lloyd, order on J. O. Clarke	10 75
	20	Monarch Hotel, order on J. O. Clarke	56 75
	20	Fort Frances Hotel, order on J. O. Clarke	15 00
	21	W. H. Readman	100 00
	21	E. Comeau	75 00

July	12	W. H. Elliott, garnishees J. O. Clarke	$15 00
	28	W. H. Readman	100 00
	28	Ed. Comeau	75 00
Oct.	1	W. H. Readman	200 00
	1	Ed. Comeau	150 00
	31	W. H. Readman	100 00
	31	Ed. Comeau	75 00
Nov.	6	John Watts	52 50
	29	W. H. Readman	100 00
	29	Ed. Comeau	75 00
	29	John Watts	97 50
Dec.	31	W. H. Readman	100 00
	31	Ed. Comeau	75 00
	31	John Watts	75 00
			$2,615 00

OFFICE DEPARTMENT.

Jan.	31	J. W. Walker, clerk	$115 00
	31	Miss McKone, stenographer	60 00
Mar.	1	J. W. Walker	115 00
	1	Miss McKone	50 00
	1	P. H. Anderson, treasurer	60 00
May	17	Miss McKone	132 60
	29	J. W. Walker	230 00
	29	P. H. Anderson	120 00
June	19	J. W. Walker	115 00
	19	P. H. Anderson	60 00
	21	J. W. Walker	115 00
	21	P. J. Anderson	60 00
	21	Miss Mallory, stenographer	40 83
July	28	J. W. Walker	115 00
	28	P. H. Anderson	60 00
	28	Miss Mallory	35 00
Oct.	9	J. W. Walker	230 00
	9	P. H. Anderson	120 00
	9	Miss Mallory	70 00
	31	J. W. Walker	115 00
	31	P. H. Anderson	60 00
	31	Miss Mallory	35 00
Nov.	29	J. W. Walker	115 00
	29	P. H. Anderson	60 00
	29	Miss Mallory	35 00
Dec.	31	J. W. Walker	115 00
	31	P. H. Anderson	60 00
	31	Miss Mallory	45 00
			$2,543 43

ROADS AND BRIDGES.

Jan.	31	Wash Bishop, Commissioner	$ 90 00
	31	W. O. Mallory	65 00
Mar.	7	W. O. Mallory	65 00
	7	Wash Bishop	90 00
May	29	Wash Bishop	180 00
	29	Ed. Murphy	92 26
June	19	Ed. Murphy	80 17
	19	Wash. Bishop	90 00
	19	Ed. Murphy	2 17
	20	Francis Hill, teamster	21 65
	21	Wash. Bishop	90 00
July	16	Frank Donnelly, teamster	48 80
	28	Wash. Bishop	90 00
	28	Ed. Murphy	34 72
Oct.	9	Wash. Bishop	180 00
	28	Ed. Murphy	34 72
	24	N. McDonald, teamster	65 00
	31	Wash. Bishop	90 00

Oct.	31	N. McDonald	$65 00
Nov.	19	Wash. Bishop	90 00
	29	N. McDonald	65 00
Dec.	31	Wash. Bishop	90 00
	31	N. McDonald	65 00
			$1,814 77

MISCELLANEOUS SALARIES AND ALLOWANCES.

June	30	C. E. Parry, engineer (May and June)	$274 81
July	7	G. Campbell, collector 1912	150 00
	10	O. Viger, audit	115 00
	10	P. D. Anderson, audit	115 00
	28	W. H. Elliott, assessor, 1913	300 00
	28	C. E. Parry	186 77
	31	C. J. Monoban, audit	7 00
Sept.	20	C. E. Parry	50 00
Oct.	9	C. E. Parry	148 76
	14	C. E. Parry	120 45
Nov.	5	C. E. Parry	182 50
	19	W. H. Elliott, local selector of jurors	4 00
	19	Mrs. J. W. Walker, tax notices	15 00
	19	J. W. Walker, local selector of jurors	4 00
	19	J. W. Walker, statutory fees, voters' list	17 78
	29	G. Campbell, collector, 1913, on salary	160 00
	29	C. E. Parry	139 70
			$1,990 77

TELEPHONE MAINTENANCE.

(Since July 1st, 1913.)

Dec.	31	Wells Hardware	$14 80
July	5	G. Daigle, labor	14 00
	12	J. Daigle, labor	17 50
	12	C. Scott, labor	34 00
	28	Northern Electric, supplies	28 66
	31	Ada Wilkes, salary	30 00
	31	Ella LaPlante, salary	30 00
	31	C. Scott, labor	64 00
	31	H. Burnett, labor	12 00
Aug.	21	H. Sands, salary	46 40
	31	International Toll Ticket Co., supplies	1 00
Sept.	3	H. Burnett, labor	37 80
	10	Geo. Daigle, labor	15 75
	15	Coldwell, Coleman & Bruce, office rent	20 00
Oct.	1	C. N. Ry., freight	1 64
	9	Ella LaPlante, salary	30 00
	9	Ada Wilkes, salary	30 00
	9	H. Sands, salary	67 00
Aug.	8	C. Scott, labor	26 00
	31	C.N.R., express	1 59
	12	Coldwell, Coleman & Bruce, rent	20 00
Nov.	29	H. A. Sands, salary	100 00
Sept.	6	Ella LaPlante, salary	30 00
	6	Ada Wilkes, salary	30 00
	6	H. Sands, salary	65 00
Oct.	10	F. Truax, labor	27 00
	11	G. Daigle, labor	10 50
	15	Copeland-Chatterson, supplies	16 12
	15	International Telephone Co., supplies	2 50
	15	Northern Electric Co., supplies	85 97
	21	Johnson Hardware Co., supplies	3 00
	15	Ed. Martin, supplies	1 50
	21	Mrs. Robinson, salary	3 00
	21	H. S. Osborne, stationery, etc.	16 00
	24	Mrs. Robinson, salary	15 00

Nov.	3	C.N.R., freight	$2 41
	8	Ella LaPlante, balance of salary	5 00
	8	Ada Wilkes, balance of salary	5 00
	19	Carter & Son, supplies	1 15
	19	Wm. Floyd, supplies	3 50
	19	International Telephone Co., supplies	1 25
	19	Johnson Hardware Co., supplies	3 80
	19	W. J. Keating, reg. of by-law	2 00
	19	L. J. Marsh, wood	1 80
	19	Ed. Martin, supplies	1 50
	19	Northern Electric Co., supplies	49 99
	19	C.N.R., express	13 10
	19	Wells Hardware Co., supplies	2 20
	19	R. R. Int. Telephone Co., lease of lines	82 00
	28	Leo Brill, labor	15 00
	28	J. C. Scott, rent	50 00
	28	Ella LaPlante, salary	35 00
	28	Ada Wilkes, salary	35 00
	28	Eva Tucker, salary	30 25
Oct.	31	H. Sands, salary	108 00
	31	Ella LaPlante, salary	30 00
	31	Ada Wilkes, salary	30 00
Dec.	17	W. H. Elliott, rent	8 33
		J. A. Osborne, printing	15 65
		Johnson Hardware Co., supplies	1 00
		F. G. Myers, fixing room	46 20
		Preston & Co., supplies	1 60
	31	C.N.O., express	55
			$1,529 01

Detailed Statement of Disbursements 1st January to 31st December, 1913.

TELEPHONE.

(Prior to July 1st.)

Jan.	11	Geo. Campbell, services *re* petition	$10 00
Feb.	7	Globe Printing Co., advertising	24 75
	7	Manitoba *Free Press*, advertising	14 40
May	19	Winnipeg Map and Blue Print Co., maps	4 84
	19	Fort Frances Telephone Co., services	33 00
	19	H. S. Osborne, advertising	19 80
	19	Winnipeg *Free Press*, advertising	6 30
			$113 09

TELEPHONE.

(Capital.)

June	30	Fort Frances Telephone Co.	$5,000 00
July	31	Customs, Canada, duty on 'phones	15 68
	31	Can. Bank of Com., charges on duty *re* transfer	1 00
	1	C.N.R., freight	6 14
Aug.	26	Customs, Canada, duty on 'phones	15 67
	26	C. N. Express, express	2 50
	31	C. N. Express, express	6 35
Sept.	15	Customs, Canada	15 67
Oct.	3	P. P. Elliott, wire	6 16
	15	Kellog Switchboard Co., 'phones	114 00
	13	Customs, Canada	15 67
	15	Mainer Electric Co., fan	19 00
	15	Northern Electric Co., supplies, etc.	199 89
	21	Kellog Switchboard Co., 'phones	57 00
	21	Northern Electric Mfg. Co., supplies	13 [illegible]
Nov.	4	Emil Lumben, work on extensions	15 00
	19	Northern Electric Co., supplies	9 57
	29	L. Trnax, work on extensions	31 50

Nov.	29	H. Burnett, work on extensions	$75 00
	29	J. McQuade, work on extensions	28 00
Dec.	10	C. N. Ry., express	35
	11	G. Clindedo, work on extensions	7 50
	11	B. Santa, work on extensions	11 25
	11	L. Antomio, work on extensions	11 25
	13	H. Burnett, work on extensions	35 00
	13	L. Truax, work on extensions	35 00
	13	E. H. Martin, work on extensions	12 50
	13	C. N. Express, express	1 55
	16	C. Cohen	31 50
	17	Grover Tighe	22 24
	17	H. Osborne	18 00
	17	Ed. Martin	12 95
	22	A. Mills	41 70
	31	Northern Electric Co.	5 06
	31	Canadian Northern Ry.	66 48
	31	J. W. Walker	0 50
	31	Canadian Northern Express Co.	19 50
			$5979 35

TOWN OF FORT FRANCES.

Printing, Advertising, Postage, Stationery and Telegrams.

Jan.	11	C. N. Ry., telegrams	$3 72
	11	W. H. Elliott, typewriting supplies	4 00
	27	Bazaar, stationery	5 30
	27	W. J. Clark, postage	3 00
	31	C. N. Ry., telegrams	0 60
	31	W. E. Fraleigh, stationery	1 00
	31	C. N. Ry., telegrams	1 25
	31	W. J. Clark, postage	13 00
Feb.	7	W. E. Fraleigh, stationery	4 15
	7	S. Osborne, printing	156 75
	28	W. J. Clark, postage	11 00
Mar.	29	C. N. Ry., telegrams	1 06
	29	C. N. Ry., express	0 56
	29	W. J. Clark, postage	7 00
	29	Imperial Bank, telegrams	2 85
April	4	Imperial Bank, telegrams	3 70
	28	Imperial Bank, telegrams	1 91
	30	Imperial Bank, telegrams	0 70
May	19	W. E. Fraleigh, stationery	3 20
	19	Municipal World, stationery	3 79
	19	Bazaar, stationery	5 75
	19	H. S. Osborne, printing, etc.	8 65
	29	C. N. Ry., telegrams	22 09
	29	Imperial Bank, telegrams	2 15
June	30	W. H. Clark, postage	12 00
	30	C. N. Express	6 45
July	4	C. N. Ry., telegrams	10 28
	22	Bazaar, stationery	8 30
	31	W. J. Clark, postage	3 00
	31	Municipal World, stationery	8 70
	31	*Times Journal*, notices	6 00
	31	E. Pilkey, advertising	25 00
	31	W. E. Fraleigh, stationery	7 45
	31	W. H. Elliott, stationery	1 42
	31	Bazaar, stationery	2 05
	31	Borough's Adding Machine Co., stationery	2 00
	31	W. E. Fraleigh, stationery	3 40
	31	Manitoba *Free Press*, advertising	10 50
	31	*Daily Times Journal*, advertising	2 40
	31	Bazaar, stationery	3 10
	31	W. E. Fraleigh, stationery	3 65
	31	Remington Typewriter Co., stationery	11 75
	31	E. R. Watts & Sons, stationery	11 75

July	31	W. J. Clark, postage	$7 00
	31	C. N. Ry., express	1 05
	31	Can. Bank of Commerce, telegrams	2 98
Aug.	15	C. N. Ry., telegrams	26 06
	31	W. J. Clark, postage	24 50
	31	C. N. Ry., express	3 45
Oct.	1	C. N. Ry., freight	1 10
	15	Bazaar, stationery	3 25
			$475 71

TOWN OF FORT FRANCES.

Printing, Advertising, Postage, Stationery and Telegrams.

Oct.	15	Copeland-Chatterson, stationery	$34 95
	15	W. E. Fraleigh, stationery	6 40
	15	Bazaar, stationery	3 80
	15	C. N. Ry., telegrams	8 48
	15	W. J. Clark, box rent	0 50
	21	W. E. Fraleigh, stationery	5 75
	21	H. S. Osborne, printing	47 50
Nov.	19	Bazaar, stationery	3 40
	19	W. E. Fraleigh, stationery	2 00
	19	W. J. Clark, postage	44 18
	19	Remington Typewriter Co., supplies	0 72
	19	C. N. R., express	3 05
	30	Can. Bank of Commerce, cheque books	10 50
Dec.	10	Bazaar, stationery	2 85
	10	W. J. Clark, postage	7 00
	11	C. N. Ry., telegrams	12 59
	17	H. S. Osborne, printing	12 00
	17	W. E. Fraleigh, stationery	4 90
	31	Hughes, Owens Co., supplies	12 59
	31	W. J. Clark, postage	2 00
			$700 87

Insurance, Heat, Light, and Care of Building.

Jan.	1	Lester Warner, flooring hall	$235 00
	11	Johnson Hardware Co., supplies	8 05
	11	Myers and Turner, repairs	16 50
	11	Wells Hardware Co., supplies	0 85
	22	East & Corrin, floor in fire hall	322 30
	25	Lester Elmer, repairs in fire hall	37 50
	31	Johnson Hardware Co., supplies	2 85
	31	Myers & Turner, floor in Opera House	7 50
	31	Lester Marsh, coal	21 00
	31	J. McVey, supplies	8 35
	31	J. McVey (no entry)	....
	31	Wells Hardware Co., supplies	5 44
	31	Wells Hardware Co., supplies	3 65
	31	Zeta & Johnson, rooms for firemen	103 50
	31	Lester Elmer, balance of contract account	8 00
Feb.	7	L. J. Marsh, coal	8 00
May	19	Carter & Son, linoleum in fire hall	68 50
	19	East & Corrin, supplies	0 75
June	6	C. J. Hollands, insurance	321 12
	30	M. Wagner, cleaning chimneys	5 00
July	31	N. Douchetts, wood	2 62
	31	E. Fraser, wood	45 77
	31	Fraser & Ellis, wood	31 22
	31	Johnson Hardware Co., supplies	3 25
	31	Amos, Ellis, wood	4 50
	31	Wells Hardware Co., supplies	3 35
	31	F. G. Myers, supplies	7 00
	31	G. H. Ross, supplies	33 25

Oct.	15	Wells Hardware Co., supplies	$57 19
	21	Northern Electric Co., lamps	90 23
	31	Wells Hardware Co., supplies	0 90
	21	H. S. Osborne	4 25
Nov.	19	Wells Hardware Co., supplies	3 70
Dec.	9	East Corrin, supplies and repairs	2 00
	9	Carter & Son, supplies	1 35
	31	Thos. Burke, salary	35 00
	17	H. S. Osborne, printing	6 50
	31	East Corrin, plumbing	0 75
	31	Johnson Hardware Co., supplies	2 95
			$1,520 64

TOWN OF FORT FRANCES.

Fire, Water and Light.

Jan.	27	Frank Court, salary	$25 00
	27	W. H. Elliott, sec. firemen's salaries	70 00
Feb.	20	H. Stethem, salary	15 00
Mar.	8	C. N. Ry., freight on hose	1 50
May	19	Winnipeg Rubber Co., supplies	27 87
June	26	F. Court, salary as fireman	75 00
	26	H. Stethem, salary as fireman	77 50
July	31	L. J. Marsh, balance of account	46 50
	31	Wells Hardware Co., supplies	9 74
	31	Carter & Son, supplies	8 00
Aug.	21	Geo. Bayers, labor	1 75
Oct.	2	F. Angelo, labor	0 50
	15	Carter & Son, supplies	10 75
	15	O. Jalbert, supplies	1 25
	15	E. Martin, supplies	1 65
	21	Johnson Hardware Co., supplies	14 30
	21	Wells Hardware Co., supplies	11 35
	23	Geo. Medhurst, salary	75 00
	23	Frank Court, salary	60 00
	23	Walter Tucker, salary	45 00
Nov.	19	Carter & Son, supplies	1 25
	19	O. Jalbert, supplies	2 75
	19	Ed. Martin, supplies	2 50
	19	L. J. Marsh, coal	25 35
Dec.	31	Thos. Busko, salary	15 00
	31	Johnson Hardware Co., supplies	1 70
	31	L. J. Marsh, coal	20 58
		Geo. Medhurst, salary	45 00
	31	Jessie Smith, salary	30 00
	31	W. Tucker, salary	45 00
	31	M. Biddison, salary	30 00
	31	J. W. Walker, salary	20 00
	31	H. Stethem, salary	30 00
	31	W. H. Elliott, salary	30 00
	31	L. O. Warner, salary	40 00
	31	Frank Strain, salary	40 00
	31	Bert Watts, salary	20 00
	31	R. Miller, salary	2 50
	31	C. Belluz, salary	2 50
	31	J. Webb, salary	2 50
	31	L. J. Marsh, salary	7 35
			$991 64

TOWN OF FORT FRANCES.

Team Maintenance.

Jan.	11	Ed. Hoey, hay	$34 43
	11	O. Jalbert	20 54
	11	Wells Hardware Co.	0 75
	31	W. E. Fraleigh	4 85
	31	Ed. Hoey	25 37

Jan.	31	O. Jalbert	$25 94
	31	J. McVey	2 00
	31	W. W. Schweitzer	7 45
	31	J. A. Steele	7 35
	31	Watson & Lloyd	1 15
Feb.	7	Watson & Lloyd	6 00
	13	W. O. Mallory, sleighs	40 00
	13	W. O. Mallory, hay	5 25
May	19	Carter & Son	30 15
	19	David Weir	15 00
	19	Wells Hardware Co.	0 05
July	12	Ed. Martin	7 85
	31	Carter & Son	31 95
	31	W. W. Schweitzer	6 45
	31	Carter & Son	39 00
	31	W. W. Schweitzer	1 50
	31	Carter & Son	5 40
	31	Ed. Martin	8 25
	31	W. W. Schweitzer	5 60
	31	L. J. Marsh	19 95
Aug.	20	G. Bayers	2 50
Oct.	15	O. Jalbert	63 05
	15	E. Martin	12 25
	15	Carter & Son	64 43
	21	W. E. Fraleigh	9 20
	21	J. McVey	1 00
	21	W. W. Schweitzer	10 50
Nov.	19	Carter & Son	6 00
	19	W. E. Fraleigh	1 85
	19	L. Jaquish	35 95
	19	O. Jalbert	39 20
	19	E. Martin	2 00
	19	Dr. McTaggart	13 00
Dec.	10	Carter & Son	8 00
	16	L. Jaquish	19 55
	31	W. W. Schweitzer	0 50
	31	J. McVey	3 00
	31	W. W. Schweitzer	0 60
			$644 81

PONY MAINTENANCE.

July	31	E. Martin	$2 40
Jan.	31	W. W. Schweitzer	25 20
	31	J. A. Steele	2 50
May	18	O. Jalbert	20 01
	18	J. McVey	1 00
July	14	E. Martin	1 00
	14	E. Martin, cutter	30 00
	31	W. W. Schweitzer	1 25
	31	W. W. Schweitzer	1 75
	31	L. J. Marsh	4 00
Oct.	15	O. Jalbert	20
	15	E. Martin	21 30
	31	W. W. Schweitzer	3 45
Nov.	19	Carter & Son	9 00
	19	E. Martin	2 50
	19	Dr. McTaggart	6 00
	19	O. Jalbert	13 65
Dec.	31	W. W. Schweitzer	3 25
	31	W. W. Schweitzer	2 75
			$151 21

CAPITAL EXPENDITURE ACCOUNT.

Granolithic Sidewalks (Schroepher & Johnson Contract, 1913).

June	25	Estimate No. 1	$380 40
July	5	" No. 2	368 78
	17	" No. 3	280 38
	22	No. 4	377 72

Aug. 7	Estimate No. 5	$649 64	
Sept. 27	" No. 6 and No. 7	547 83	
Oct. 28	H. S. Osborne, advertising	34 20	
Dec. 17	H. S. Osborne, advertising	14 53	
		$2,653 48	$2,653 48
Oct. 23	Part of balance of 1912 contract	$400 00	400 00

East and Corrin Contract, First Street.

Oct. 28	Estimate No. 1	$596 10	596 10
			$3,649 58

SEWERS.

Fraser and Dansforth Contract; First, Central and Third.

Jan. 21	Estimate No. 12	$596 00	
June 7	" No. 13	927 20	
21	" No. 14	544 52	
July 3	" No. 15	400 00	
9	" No. 16	400 00	
22	" No. 17	200 00	
		$3,067 72	$3,067 72

East and Corrin Contract.

Dec. 31	R. McDougall Co.	$294 40	
July 8	Estimate, balance of Cornwall	123 50	
31	" No. 1, Victoria and Second	660 00	
Aug. 6	" No. 2, Victoria and Second	435 60	
12	" No. 3, Victoria and Second	580 80	
Oct. 27	" No. 4 and No. 5, Victoria and Second	1,068 00	
28	" No. 7, Victoria and Second	1,697 60	
28	" No. 1, Fourth	700 00	
28	" No. 1, First	2,195 00	
Nov. 25	" No. 1, Portage	300 00	
25	" No. 1, Armit	200 00	
Oct. 2	C. N. R., freight	97 50	
21	R. McDougall & Co., covers	165 60	
Dec. 31	C. N. Ry.	11 34	
31	W. J. Keating	4 00	
		$8,533 34	8,533 34
			$11,601 06

WATERWORKS.

East and Corrin Contract.

July 24	Fourth Street	$435 05
Nov. 18	Estimate No. 1, Second Street	900 00
		$1,335 05

WOODEN SIDEWALKS.

W. O. Mallory Contract.

Aug. 20	W. O. Mallory	$15 00
Sept. 2	" "	10 00
7	" "	50 00

Oct.	11	W. O. Mallory	$268 88
	15	Corona Lumber Co.	901 55
	21	" "	676 13
Dec.	17	H. J. Osborne	14 52
			$1,936 08

PARK IMPROVEMENT.

May	22	J. J. Habkirk	$30 00
	28	" "	27 00
June	4	J. T. Hetting	317 20
	14	I. Halvorson	7 50
	21	J. T. Hetting	12 50
July	28	Corona Lumber Co.	132 55
	28	Johnson Hardware Co.	28 10
			$554 85

GRANTS.

April	15	Board of Trade	$225 00
June	17	G. A. Stephen, deputation	225 00
	21	D. C. McKenzie, deputation	225 00
Oct.	28	Board of Trade	100 00
Nov.	24	Public Library	100 00
			$875 00

TOWN OF FORT FRANCES.

FEES AND BONDS.

Jan.	25	J. W. Walker, division registrar fees	$27 20
Apr.	30	C. C. Hanson, treas. bond	22 50
Nov.	19	W. H. Elliott	7 50
			$57 20

MISCELLANEOUS.

Jan.	31	Ed. Readman, distributing bills	$1 00
	31	C. N. Ry., express	30
May	19	D. J. Gillon, surveying armory site	10 00
	19	W. J. Keating, searches	2 40
June	17	Indian Department, rent	60 00
	30	Can. Bank of Commerce, exchange	15
July	21	L. J. Marsh, balance of account	16 25
	31	Wells Hardware Co.	35
Aug.	22	J. Webb	50
Oct.	21	Provincial Government, rent	10 00
	21	D. J. Gillon, map for registrar	10 00
	21	Hughes, Owens & Co., engineer supplies	200 28
	21	H. S. Osborne, advertising	19 80
	31	Can. Bank of Commerce, exchange	9 35
Nov.	19	C. N. Ry., express	45
	29	Can. Bank of Commerce, exchange	55
	30	Can. Bank of Commerce, exchange	3 05
Dec.	17	Can. Bank of Commerce, exchange	15
	20	H. A. Tibetts, tax cheque returned	91 74
	20	Tibetts Bros., tax cheque returned	13 12
			$449 44

ELECTRIC LIGHT DEPOSIT.

(Refunds.)

Jan.	31	B. Latta	$5 06
Feb.	8	A. E. Noble	5 00
	9	H. E. Trudeau	5 00
	15	F. Hayward	5 00
	17	P. C. Valley	5 00

Feb.	17	Alex. Bellile	$5 00
	17	Mrs. H. McMillan	5 00
Mar.	3	C. Heath	5 00
	4	G. Halfacre	5 00
	27	Whiddon & Spracklin	5 00
Apr.	3	D. Wyman	5 00
	10	J. Dion	5 00
	30	F. Sheffold	5 00
May	2	G. Bayer	5 00
	12	W. Fraser	5 00
	20	J. Luomahoo	5 00
	27	H. A. Pierce	5 00
July	31	F. G. Myers	5 00
	31	J. Gilmore	5 00
	31	T. H. Fossos	5 00
	31	G. Johnson	5 00
	31	Imperial Bank	5 00
Sept.	1	Mrs. P. L. Parker	5 00
	11	G. L. Main	5 00
	20	Oliver Obin	5 00
	20	Mrs. C. G. Campbell	5 00
	31	Ole Quoman	5 00
	31	J. J. Brown	5 00
Aug.	4	R. McQuade	5 00
	4	F. Smith	5 00
	11	D. J. Kierman	5 00
Aug.	11	R. E. Atkinson	5 00
Oct.	25	H. O'Dell	5 00
	25	A. J. Warren	5 00
	25	Arch. Shaw	5 00
	25	J. J. Vermeer	5 00
	25	Jas. Embury	5 00
Nov.	30	D. W. Lacombe	5 00
	30	E. Hensell	5 00
	30	W. Hyland	5 00
	30	T. J. Heenan	5 00
	30	J. T. Eldridge	5 00
	30	E. J. Letford	5 00
	30	G. A. Hollands	5 00
	30	J. McTague	5 00
	30	G. Crawley	5 00
	30	H. A. Nichols	5 00
	30	S. H. Dyer	5 00
	30	L. Porier	5 00
	30	W. Shinkle	5 00
Dec.	2	J. Sahora	5 00
	8	Tony Ross	5 00
	9	H. C. Olson	5 00
	31	W. Hulbman	5 00
July	28	Ed. Caldar	5 00
			$275 00

OFFICE SUPPLY.

Jan.	11	Burrough's Adding Machine Co., adder	$300 00
July	31	Copeland-Chatterson, local improvement registers, ledgers, etc	66 09
	31	Carter & Son	22 35
	31	Wm. Floyd	50
	31	F. G. Myers, shelves	4 75
	31	Russel, Lang & Co., stamps	1 95
	31	Hamilton Stamp & Stencil Co	1 28
	31	Remington Typewriter Co., repairs	14 50
Oct.	15	Colin C. Laing, supplies	3 50
	31	D. J. Gillon, map	10 00
Nov.	19	Keuffel & Esser, supplies for maps, etc	10 38
	19	Wells Hardware Co., engineer's supply	9 00

June	30	C. N. R., freight	$4 34
	30	United Typewriter Co., supplies	80
July	4	Office Specialty Co., cabinet	54 80
Dec.	31	C. N. R., express, typewriter	1 20
			$513 44

PUBLIC SCHOOL, BUILDING AND SITE REQUISITION.

May	28		$5,000 00
Sept.	10		1,000 00
Oct.	9		15,391 38
			$21,391 38

TOWN OF FORT FRANCES.

UNDERBRUSHING AND WEED CUTTING.

July	7	W. Barbour	$7 00
	21	J. McRae	16 20
	21	F. Cody	9 25
	21	G. Murphy	13 00
	21	H. Merriweather	4 75
	31	J. McRae	4 80
	31	J. Cody	4 50
	31	G. Murphy	5 75
	31	J. McRae	12 60
	31	H. Merriweather	7 50
	31	G. Murphy	5 00
Sept.	13	R. Raffin	8 75
			$99 10

BAND.

July	21	Portion grant	$150 00
Oct.	11	Band Leader's salary	50 00
	21	H. S. Osborne	7 75
Nov.	19	Band Leader's salary	25 00
Dec.	31	Band Leader's salary	25 00
			$257 75

LAW COSTS (INCLUDING SALARIES).

Jan.	27	C. R. Fitch, taxing bills	$10 00
April	15	A. D. George, salary	225 00
May	19	W. H. Elliott, M. & O. and Harley cases	15 04
June	24	A. D. George, salary	150 00
July	5	A. D. George, salary	75 00
	12	W. H. Elliott, garnishee	2 25
	31	A. McLennan	10 00
	31	King's Printer	25
Sept.	2	A. D. George, salary	150 00
Oct.	14	A. D. George, salary	75 00
	30	A. D. George, salary	75 00
Nov.	29	A. D. George, Shannon case	100 00
	29	A. D. George, salary	75 00
Dec.	31	A. D. George, salary	75 00
	23	Honeywell Graham, *re* M. & O. Power Co	375 00
	31	W. H. Elliott	12 00
	31	J. B. Mosher	12 00
			$1,436 54

TOWN OF FORT FRANCES.

ROADS AND BRIDGES.

Jan.	11	A. Johnson, supplies	$3 00
	11	Wells Hardware Co., supplies	7 30
	11	Canadian Northern Railway, freight	7 50
	11	East & Corrin, sidewalks	50 00
	31	J. McVey, labor	9 15
	31	Shevlin Clarke, labor	3 69

Jan.	31	J. A. Steele, labor	$15 75
	31	Wells Hardware Co., supplies	1 16
Feb.	11	T. Harley, labor	34 25
Mar.	19	W. O. Mallory, labor	37 74
May	5	Canadian Northern Railway, freight	22 23
	15	John Post, labor	2 00
	16	J. Webb, labor	5 00
	17	W. Trouchuk, labor	15 00
	17	N. Loubouck, labor	2 50
	17	M. Kuzucher, labor	11 75
	17	H. Holosuck, labor	2 50
	17	W. Botheuck, labor	2 50
	17	W. Johnson, labor	1 25
	17	Zos. Angelo, labor	5 00
	17	G. Besant, labor	5 00
	17	J. Doulouck, labor	2 50
	17	S. Bosse	5 00
	17	W. Kostinick	5 00
	19	Schroepfer & Johnson, gravel	89 05
	19	W. J. Keating, register	1 00
	19	J. McVey, labor	4 00
	19	W. E. Fraleigh, sidewalk	13 40
	19	F. H. Clark, sidewalk	15 00
	19	B. A. Reeves, sidewalk	16 90
	19	O. Jalbert, sidewalk	78 00
	19	Shevlin-Clarke, lumber	0 72
	19	Wells Hardware Co., supplies	1 50
	19	H. S. Osborne, printing	29 52
	20	J. R. Lamiman, labor	1 25
	22	G. Pinschuck, labor	2 50
	22	J. Lapinsk, labor	2 50
	22	J. W. Walker, sundry time checks	32 50
	27	N. Christenson, sundry time checks	11 42
	31	W. Barbour, sundry time checks	12 25
June	2	H. Carlson, sundry time checks	20 17
	2	J. Berg, sundry time checks	20 17
	5	George Bayer, sundry time checks	17 50
	7	George Murphy, sundry time checks	26 25
	7	W. Barbour, sundry time checks	25 00
	7	George Medhurst, sundry time checks	6 00
	7	J. McVey, sundry time checks	18 00
	7	W. Hora, sundry time checks	12 50
	7	P. Jorick, sundry time checks	5 00
	7	J. Lyrriuch, sundry time checks	5 00
	7	Nik Lopuk, sundry time checks	5 00
	7	George Bayer, sundry time checks	25 25
	7	J. Dockwin, sundry time checks	10 00
	13	J. Lyrriuch, sundry time checks	15 50
	13	Nik Lopuck, sundry time checks	15 50
	13	J. Dockwin, labor	13 00
	13	P. Jorick, labor	8 00
	13	G. Murphy, labor	15 50
	13	N. Norbank, labor	5 00
	13	W. Monkman, labor	2 50
	13	Nes Maki, labor	7 50
	13	Lee Fulton, labor	12 00
	18	Sam Wilmer, labor	1 00
	18	S. Metriuk, labor	7 50
	18	L. J. Marsh, gravel	34 10
	18	H. Steinbahr, gravel	52 10
	18	W. Biddeson, gravel	62 70
	18	W. Monkman, labor	3 50
	18	J. Armit, gravel	70 95
	18	J. McVey, gravel	4 40
	13	G. Bayers, labor	15 50
	18	W. Monkman, gravel	35 75
	18	W. Wilson, gravel	14 85
	18	R. Miller, gravel	34 65
	18	O. Jalbert, gravel	13 20

June	30	Shevlin-Clarke, lumber	$1 91
	23	P. Jorick, labor	12 87
	23	Nik Moitoko, labor	19 12
	24	J. Carson, labor	2 50
	24	J. Dockwin, labor	17 87
	24	J. Carson, labor	18 87
	24	J. Dockwin, labor	2 50
	24	J. Butteo, labor	10 00
	24	Amo Meo, labor	20 37
	25	Lee Fulton, gravel	45 90
	30	J. Corrigan, labor	2 50
July	3	W. Biddeson, gravel	82 50
	3	S. McDavitt, gravel	58 85
	3	J. Armit, gravel	69 30
	3	G. Murphy, labor	17 50
	3	W. Wilson, gravel	80 85
	3	F. A. Monkman, gravel	6 60
	4	W. Crows, gravel	47 85
	4	J. McVey, gravel	33 75
	5	Lee Fulton, gravel	26 40
	5	G. Medhurst, labor	10 50
	5	G. Blatchford, labor	2 50
	5	S. Bosso, labor	1 25
	5	— Oswald, labor	1 25
	5	G. Martin, labor	7 50
	7	G. Bayers, labor	23 50
	7	East & Corrin, labor	52 40
	7	A. Bone, labor	11 00
	9	G. Murphy, labor	12 50
	11	W. Law, labor	4 50
	11	R. Miller, labor	1 65
	14	E. Martin, labor	9 50
	14	G. Bayers, labor	12 00
	14	G. Medhurst, labor	4 00
	31	Corona Lumber Co., lumber	53 75
	31	J. Krockenburg, labor	6 00
July	31	M. & O. Power Co., cement	14 93
	31	L. J. Marsh, labor	75
	31	J. McVey, labor	4 00
	31	Northern Construction Co., lumber	492 49
	31	Wells Hardware Co., supplies	3 25
	31	Geo. Murphy, labor	8 75
	31	J. McRae, labor	9 00
	31	J. Coady, labor	12 50
	31	Geo. Medhurst, labor	6 00
	31	L. J. Marsh, labor	30 00
	31	A. Moorson, labor	20 00
	31	Corona Lumber Co., lumber	7 65
	31	Carter & Son, supplies	4 50
	31	W. J. Keating, register	3 00
	31	Wells Hardware Co., supplies	15 68
	31	Corona Lumber Co., lumber	13 50
	31	Johnson Hardware Co., supplies	15 65
	31	E. Martin, labor	1 65
	31	J. McVey, labor	11 55
	31	G. Murphy, labor	10 00
	31	L. J. Marsh, labor	5 40
	31	G. Bayer, labor	7 50
Aug.	6	Wells Hardware Co., culvert pipe	486 00
	6	Wells Hardware Co., supplies	51 68
	6	G. Martin, labor	5 00
	6	G. Martin, labor	6 25
	6	J. T. Ethan, labor	3 00
	6	G. Bayers, labor	20 00
	6	J. Cady, labor	8 75
	6	S. Bosso, labor	1 25
	6	J. McVey, labor	3 00
	6	—. Oswald, labor	5 00

Aug.	6	Geo. Medhurst, labor	$14 60
	20	G. Bayers, labor	13 00
	23	G. Medhurst, labor	2 10
	23	—. Oswald, labor	1 75
	23	G. Bayers, labor	5 00
	23	G. Martin, labor	1 75
	30	J. McRae, labor	3 00
Sept.	17	Nik Sutte, labor	15 00
Aug.	23	S. Bosso, labor	1 75
Oct.	2	Torner Angelo, labor	20 75
	9	L. Cornellier, labor	41 50
	9	F. Monkman, labor	15 00
	15	Corona Lumber Co., lumber	23 40
	15	Johnson Hardware Co., supplies	45
	15	L. J. Marsh, labor	162 68
	15	E. Martin, labor	10 80
	15	J. McVey, team	147 35
Oct.	15	J. McVey, labor	29 10
	15	Wells Hardware Co., supplies	4 16
	21	J. Armit, gravel	39 53
	21	W. O. Mallory, labor	30 25
	21	Corona Lumber Co., lumber	103 05
	21	Johnson Hardware Co., supplies	10 20
	21	J. McVey, labor	14 50
	21	J. Daniels, labor	5 00
	21	J. McVey, labor	1 80
	21	G. Medhurst, labor	18 75
	21	A. Davidson, labor	3 00
	21	H. S. Osborne, printing	4 50
	21	Wells Hardware Co., supplies	1 45
	27	G. Dawson, labor	12 00
	29	J. Daniels, labor	27 50
	31	J. Jalo, labor	2 25
Nov.	23	G. Medhurst, labor	12 50
	3	Canadian Northern Railway, freight	10 00
	3	G. Murphy, labor	6 25
	3	J. Ethan, labor	3 75
	15	J. Mercer, labor	6 25
	17	A. Woodhall, gravel	68 40
	19	J. Mercer, labor	7 75
	19	J. Struck, labor	7 50
	19	Corona Lumber Co., lumber	73 35
	19	Johnson Hardware Co., supplies	4 05
	19	J. Krockeenberg, labor	2 00
	19	W. J. Keating, register	8 70
	19	L. J. Marsh, labor	4 95
	19	G. Medhurst, labor	7 50
	19	W. Biddeson, labor	12 00
	19	J. Struck, labor	6 25
	19	Wells Hardware Co, supplies	1 65
	22	W. Davey, labor	6 00
	22	L. R. Hamilton, labor	10 00
	28	Canadian Northern Railway, freight	85 00
	29	G. Medhurst, labor	7 75
	29	J. Leon, labor	3 40
	29	L. Truax, labor	9 00
	29	W. Biddeson, labor	18 00
	29	Lee Fulton, labor	6 00
Dec.	6	A. Woodhall, labor	66 70
	17	A. Woodhall, gravel	34 20
	31	Robert Miller, labor	2 37
	31	Canadian Northern Railway, freight	80 00
	31	J. McVey, labor	21 05
			$4,667 55

TOWN OF FORT FRANCES.

Charity.

Jan.	11	O. Jalbert, supplies	$10 00
May	19	Carter & Son, supplies	8 50
	19	D. C. Thompson, sawing wood	2 00
July	31	Carter & Son, supplies	5 50
	31	Wm. Floyd, burial of indigents	40 00
	31	L. J. Marsh, supplies	2 00
	31	R. Moore, services	4 00
Aug.	8	Mrs. Amyott, fare to Winnipeg, etc.	12 00
Oct.	31	Wm. Floyd, burial of indigents	20 00
	31	J. McVey	1 50
	23	Tobias Hill, care of indigent	7 00
Nov.	19	Dr. Moore, services	6 50
Dec.	24	Annie Severson	10 00
	31	T. Hill	30 00
			$159 00

Public School Requisition.

Feb.	13	$500 00
June	11	600 00
June	14	2,000 00
Sept.	10	100 00
Sept.	19	118 00
Oct.	23	3,500 00
Dec.	17	335 00
		$7,153 00

Separate School Requisition.

Feb.	13	$500 00
June	11	500 00
Oct.	23	1,400 00
Dec.	23	380 84
Dec.	23	119 16
		$2,900 00

Debentures (Principal).

Apr.	30	Public School, No. 15, By-law No. 53	$74 50
	30	Waterworks, By-law Nos. 101 and 127	809 97
May	22	Waterworks, By-law No. 173	357 39
June	10	Floating Debt, By-law No. 80	567 40
Nov.	30	Public School, By-law No. 36	80 42
			$1,889 68

TOWN OF FORT FRANCES.

Debentures (Interest).

Feb.	20	By-law No 152	$35 00
Mar.	18	By-law No. 152	154 00
Apr.	25	By-law No. 41	500 00
	25	Bylaws No. 113 and No. 124	757 50
	30	By-law No. 53	88 12
	30	Bylaws No. 101 and No. 127	2,100 91
May	6	By-laws No. 116 and No. 125	527 00
	16	By-law No. 306	350 92
	22	By-law No. 173	976 34
June	5	By-law No. 80	104 44
	6	By-law No. 41	500 00
	10	By-law No. 80	451 55
	13	By-laws No. 176 and No. 177	472 50

Sept.	23	By-laws No. 160 and No. 161	$183 75
Nov.	7	By-law No. 306	359 20
	30	By-law No. 36	19 58
	30	By-law No. 334	330 00
			$7,911 71

WATERWORKS MAINTENANCE.

Jan.	6	Russel Bros., pumping station repairs	$61 05
	22	East & Corrin, repairs, leaks	3 00
	27	N. Christenson, repairing leaks	2 50
	31	Copeland-Chatterson, supplies	10 76
	31	J. A. Steele, repairing rods	2 75
	31	W. Tucker, repairing leaks	3 00
	31	Canadian Northern Railway, express	1 55
Feb.	7	A. Johnson, pumping station main	4 60
	7	H. S. Osborne, tickets	1 50
	24	G. Gonnette, repairing leaks	12 00
	24	J. Monio, repairing leaks	7 60
	24	S. N. Boss, repairing leaks	9 62
	28	Canadian Northern Railway, express	60
	28	G. Halfacre, repairing leaks	3 15
	28	C. Roberts, repairing leaks	3 15
	28	J. Dunlay, delivery of water	9 80
	28	W. Barker, delivery of water	1 13
	28	C. A. Lemieux, freight and fare	1 32
Mar.	10	F. Martin, delivery of water	1 30
Apr.	3	Canada Foundry Co., repairs	3 50
	19	Carter & Son, supplies	20
	19	East & Corrin, repairs	17 75
	19	Wells Hardware Co., tools	1 00
		Pumping station maintenance	1 35
	31	W. Barbour, repairs	1 25
June	7	W. Barbour, repairs	2 50
	7	G. Medhurst, repairs	33 60
	7	Mr. Tony, repairs	3 75
	7	D. J. Kiernan, pumping station main	5 00
	7	H. Burnett, pumping station main	2 50
	7	J. McQuade, pumping station main	6 40
	7	D. Kiernan, pumping station main	2 50
	7	F. Truax, pumping station main	2 00
	23	G. Martin, repairs	2 50
	23	S. Bosso, repairs	2 50
	23	Russel Bros., pumping station repairs	220 70
	30	C. N. Ry., express	1 40
July	4	R. R. Photo Co., supplies	2 00
	8	East & Corrin, summer service supply	57 42
	8	East & Corin, summer service supply	10 45
	14	E. Martin, supplies	15
	31	J. McVey, supplies	1 75
	31	Russel Bros., supplies	1 95
	31	Wells Hardware Co., supplies	4 25
	31	W. W. Schweitzer, supplies	1 00
	31	F. G. Myers, supplies, pumping station house	16 35
	31	Russel Bros., repairs	1 35
	31	Wells Hardware Co., supplies	1 80
	31	Can. Westinghouse Co., pumping station repairs	25 62
	31	Imperial Oil Co., gasoline	24 72
	31	F. G. Myers, supplies, pumping station house	11 55
	31	Russel Bros., repairs	1 00
	31	J. McRae, repairs	2 50
Aug.	12	D. J. Kiernam, pumping station main	5 50
	20	G. Medhurst, repairing leaks	12 00
	20	G. Martin, repairing leaks	5 00
	20	J. East, repairing leaks	1 25
	20	S. Bosso, repairing leaks	5 00
	20	D. J. Kiernan, pumping station main	1 50

Oct.	1	C. N. Ry., freight	$6 03
	2	T. Angelo, repairing leaks	2 50
	15	Copeland-Chatterson, office supplies	17 15
	15	East & Corrin, repairs	15 90
	15	J. O. Jalbert, supplies	12 75
	15	J. McVey, supplies	5 65
	15	Russel Bros., pumping station repairs	5 75
	15	Wells Hardware Co., supplies	65
	15	Allis Chalmers, extension valves	96 25
	21	J. McVey, supplies	65
	21	S. Bosso, repairs	1 25
	21	G. Medhurst, repairs	27 75
	21	J. Daniels, repairs	2 50
	21	Russel Bros., hydrant repairs	4 95
	21	Wells Hardware Co., supplies	35
Nov.	3	Geo. Medhurst, repairs	4 55
	3	Carter & Son, supplies	25
	19	Russel Bros., hydrant repairs	3 25
	19	Russel Bros., pumping station main	28 95
	19	C. N. Ry., express	50
	19	Wells Hardware Co., supplies	45
	19	J. McQuade, pumping station main	17 50
	29	G. Medhurst, repairs	7 50
Dec.	9	East & Corrin, repairs	26 59
	9	Geo. Medhurst, repairs	9 50
Nov.	19	Northern Electric., supplies pumping station main	19 31
	28	C. N. Ry., freight	77
Dec	23	Russel Bros., pumping station repairs	30 55
	31	Can. Fairbanks-Morse, supplies	50 00
	31	East & Corrin, repairs	55 75
	31	Johnson Hardware Co., repairs	3 75
	31	G. H. Ross, supplies	12 45
	31	W. W. Schweitzer, supplies	1 40
	31	Wells Hardware Co., supplies	20 13
	31	J. McVey, labor	12 70
	31	W. W. Schweitzer, supplies	2 55
	31	F. G. Myers, pumping station maintenance	25 50
	31	Russel Bros., repairs	30 55
			$1,209 62

TOWN OF FORT FRANCES.

Waterworks Capital.

Jan.	22	East & Corrin, extensions	$34 00
Feb.	7	L. J. Marsh, freight	0 55
April	25	Can. Fairbanks, extension supplies	24 00
June	24	C. N. Ry., freight on metre	34 60
	25	H. Mueller, supplies	7 19
	25	Customs, Canada, duty on metre	97 08
	30	Wash. Bishop, express	0 60
	30	Customs, Canada, duty	2 16
July	8	East & Corrin, extensions	308 70
	12	Wells Hardware Co., pipe	265 18
	19	Neptune Metre Co., metre	353 40
	19	Cutler-Hammer Mfg. Co., regulator	45 95
	28	J. Inglis, chlorine plant	251 05
	31	Canada Metal Co., pipe for extensions	111 57
	31	C. N. Ry., freight	6 93
Aug.	20	G. Medhurst, extensions	3 00
	20	S. Bosso, extensions	2 50
	20	Mr. Oswald, extensions	2 50
	20	G. Martin, extensions	2 50
	23	G. Medhurst, hydrants	7 50
	23	Mr. Oswald, hydrants	6 25
	23	S. Bosso, hydrants	0 75
	23	G. Bayers, hydrants	4 00
	23	G. Martin, hydrants	6 25

Aug.	30	Merchants Bank, debentures	$2 50
	30	C. N. Ry., express	2 50
Oct.	31	C. N. Ry., freight	24 38
	15	East & Corrin, extensions	86 35
	15	Johnson Hardware Co., pipe	17 60
	15	J. McVey, supplies, extensions	1 25
	15	Wells Hardware Co., pipe	279 82
	17	Customs, Canada, duty on pipe	139 48
	31	Canada Metal Co., pipe for extensions	134 45
	21	H. Mueller Co., extension, supplies	263 25
	21	Neptune Metre Co., metre supply	1 22
	21	A. F. Scott, pipe	22 49
	21	East & Corrin, extension, chlorine plant	290 00
	31	Customs, Canada, duty on supplies	90 60
Nov.	3	G. Medhurst, extensions	20 00
	3	C. N. Ry., freight	123 72
	3	J. McVey, supplies	3 00
	6	Canada Customs, duty	28 80
	13	Canada Customs, duty	42 34
	19	Western Supply Co., extension of intake	1,088 30
	19	Crane & Ordway	302 77
	19	G. Medhurst, extensions	5 00
	19	Canadian Allis-Chalmers Co.	66 00
	19	F. G. Myers, tank	40 00
	19	Canada Customs, duty	67 20
	19	Allis-Chalmers, supplies	6 00
Dec.	9	East & Corrin, extensions	122 75
	10	C. N. R., express	2 93
	10	Crane & Ordway, extension, supplies	391 90
	11	G. Medhurst, extensions	5 00
	13	B. Santa, intake	10 00
Nov.	28	C. N. Ry., freight	69 85
Dec.	31	Crane & Ordway, pipe	159 98
	31	L. Christie, wood	10 00
	31	East & Corrin, contract	328 78
	31	C. N. Ry., freight	2 80
	31	J. McVey, labor	3 00
	31	H. M. Customs, duty pipe	1 80
	31	H. M. Customs, duty pipe	23 40
			$5,859 42

TOWN OF FORT FRANCES.

Loans.

Jan.	31	Imperial Bank, No. 76	$164 92
Feb	12	Imperial Bank, No. 80	500 00
	27	Imperial Bank (sidewalks)	9,975 00
Mar.	3	Imperial Bank, No. 80	2,200 00
	29	Imperial Bank, No. 80	1,500 00
April	29	Imperial Bank, No. 80	2,100 00
June	14	Imperial Bank, No. 1	2,500 00
	30	Imperial Bank, No. 80	1,400 00
July	22	Can. Bank of Commerce, No. 15	5,000 00
Oct.	31	Can. Bank of Commerce, No. 19	500 00
Nov.	29	Can. Bank of Commerce, No. 17	5,000 00
Dec.	31	Can. Bank of Commerce	5,000 00
	31	Can. Bank of Commerce, No. 33	1,000 00
			$36,839 92

Interest.

Jan.	11	Burroughs Adding Machine Co., note	$12 21
	21	Sinking Fund, amount due	36 19
	31	Imperial Bank, on loans	254 07
	28	Imperial Bank, on loans	51 95

April	8	Canada Life, on loans	$12 30
	8	Continental Life, on loans	4 41
	25	Ancient Order United Workmen, on loan	8 14
	25	Imperial Bank, on loans	213 53
	25	Canada Life, on loans	37 09
May	22	G. A. Stimson, on loans	13 05
	29	Can. Bank of Commerce, on loans	32 60
June	6	C. J. Hollands, on note	5 00
	6	Waterloo Mutual, on note	9 30
	14	Can. Bank of Commerce, on note	56 95
	14	Can. Bank of Commerce, on note No. 1	21 57
	30	Can. Bank of Commerce, on loans	337 95
	30	Imperial Bank, on loans	15 51
July	28	Can. Bank of Commerce, on loans	218 60
	31	Discount on Public School debenture	384 80
Sept.	30	Can. Bank of Commerce, on loans	326 70
Oct.	27	A. McTaggart, on loan	15 84
	31	Can. Bank of Commerce, on loan	141 08
	31	Discount on school debenture	608 62
Nov.	30	Can. Bank of Commerce, on loans	8 73
Dec.	11	Can. Bank of Commerce, on loans	2 45
	31	Can. Bank of Commerce, on loans	40 60
	31	Can. Bank of Commerce, on loans	6 95
			$2,876 19

TOWN OF FORT FRANCES.

Miscellaneous Debenture Expenses.

Feb.	7	W. J. Keating, reg. of by-law	$2 00
June	28	Expense *re* school debenture	10 50
July	28	Expense *re* public school debenture	10 75
	31	Expense *re* public school debenture	42 10
Sept.	30	Duty on school debenture	6 61
Oct.	15	W. L. Keating, reg. of by-laws	8 00
	31	Duty on school debenture	37 70
Dec.	17	H. S. Osborne, re electric debentures	8 40
	17	H. S. Osborne, sewer debentures	13 20
	26	Ont. Ry. Municipal Board, sewer debentures	5 00
	31	W. H. Elliott, affidavits	1 30
	31	Can. Bank of Commerce, telegrams	1 28
			$146 84

Board of Health.

Jan.	11	S. M. Noden	$3 00
	11	Shefflin & Co., antitoxin	48 90
	31	C. N. Ry., express	1 30
	31	O. R. & L. Co., milk test supplies	6 35
Feb.	7	W. E. Fraleigh	15
	20	C. N. Ry., express	65
Mar.	3	J. W. Walker, fare	30
May	19	W. E. Fraleigh	70
July	4	O. R. & L. Co., milk test supply	3 00
	31	J. Maggaberg	3 00
	31	Mrs. C. Pelo, nursing	9 65
	31	R. Moore	80
	31	C. N. Ry., express	30
Aug.	31	C. N. Ry., express	80
Oct.	21	W. E. Fraleigh	1 85
	13	B. A. Davidson, rent of ground	25 00
	15	W. E. Fraleigh	65
	15	W. Bishop	1 00
	21	H. S. Osborne, printing cards	12 20
Nov.	19	W. E. Fraleigh	7 00
	19	W. Floyd	6 50

Nov.	19	Johnson Hardware Co.	$9 75
	19	C. N. Ry., express	1 30
	31	Dr. H. W. Johnston	62 85
Dec.	31	Dr. H. W. Johnston	200 00
			$407 00

SINKING FUND.

Oct.	25	Payments to date for 1913	$3,305 92

TOWN OF FORT FRANCES.

WATER RATES.

(Refunds.)

Jan.	31	B. Latta	$1 25
	31	J. Parr	3 00
Feb.	13	D. W. Lacombe	5 00
	13	R. W. McKenzie	5 00
April	3	D. Wyman	2 75
	5	F. Laroque	2 50
July	31	T. Fossos	2 50
Aug.	8	A. E. Nelson	2 00
Oct.	9	J. R. Lamiman	1 25
Nov.	7	D. W. Lacombe	5 00
	7	E. Hensell	3 25
	30	J. T. Heenan	1 25
			$34 75

ELECTRIC LIGHT RATES.

(Refunds.)

Jan.	31	J. A. Smith, acct. J. Wilson	$2 33
July	31	W. J. McLean	2 30
Aug.	31	A. H. Wilson	2 50
			$7 13

TELEPHONE RATES.

(Refunds.)

Sept.	31	A. Bonfield	$1 65
Nov.	5	Int. Telephone Co., tolls	4 15
	10	Int. Telephone Co., tolls	20 75
	17	Int. Telephone Co., tolls	11 35
			$37 90

SEWER MAINTENANCE.

Jan.	11	Wells Hardware Co.	$11 20
May	19	East & Corrin	4 00
	19	Schroepfer & Johnson	3 00
July	31	D. J. Gillou	17 50
	31	Geo. Medhurst	3 00
	31	S. Bosso	2 50
	31	Mr. Oswald	2 50
	31	Wash. Bishop, brick	2 75
Oct.	15	Wells Hardware Co.	7 80
Nov.	19	George Medhurst	75
Dec.	9	East & Corrin	3 64
	31	East & Corrin	2 00
	31	W. J. Keating	1 00
			$61 64

TOWN OF FORT FRANCES.

Fraser and Dansforth, Work Done by Town on Contract.

May	31	W. Barbour	$6 75
June	7	W. Barbour	6 00
	7	J. McVey	7 20
			$19 95

Electric Light Capital.

Jan.	11	J. Gagne, expense *re* N. W. Bay power	$35 00
	11	Wells Hardware Co., supplies	5 00
	27	Northern Electric Co., supplies	218 56
	31	Northern Electric Co., supplies	12 00
	31	C. N. Ry., freight and express	29 33
Feb.	7	Can. Westinghouse, arc lamp	221 60
	7	L. J. Marsh, freight	8 86
	7	Northern Electric Co., supplies	86 86
Mar.	3	C. N. Ry., freight	4 47
	15	Jno. Post, labor	2 00
	15	N. Kozucher. labor	2 40
May	19	Northern Electric Co., supplies	26 86
July	10	Northern Electric Co., supplies	223 44
May	19	*Monetary Times*, printing	7 60
	22	George Penschuck, labor	2 50
	22	J. Lapunsk, labor	2 50
June	24	C. N. Ry., freight on meters	12 73
July	3	W. J. Wilson, electric light poles	144 70
	10	Can. Westinghouse, transformer	558 20
	14	E. Martin, supplies	7 56
	21	E. Phillips, wire	295 97
	31	Can. Westinghouse, supplies	174 74
	31	Wells Hardware Co., supplies	2 79
	31	J. McVey, supplies	6 00
	31	Northern Electric Co., supplies	70 68
	31	Can. Westinghouse, supplies	43 30
	31	Northern Electric Co., supplies	254 52
	31	E. Phillips Co., supplies	299 12
Aug.	31	C. N. Ry., freight and express	5 91
Oct.	14	Canadian Westinghouse	212 00
	15	Northern Electric Co.	156 34
	21	Canadian Westinghouse	15 00
	21	Johnson & Carey, poles	60 00
	21	Northern Electric Co.	226 02
	21	H. S. Osborne, by-law	77 20
Nov.	3	C. N. Ry., freight	11 70
	18	P. J. Noel	231 00
	19	Northern Electric Co., supplies	11 67
	28	C. N. Ry., freight	30 12
Dec.	31	Canadian Westinghouse Co.	256 00
	31	Canadian Westinghouse Co.	569 20
	31	East & Corrin	49 25
	31	Johnson Hardware Co.	53
	31	Northern Electric Co., manufactures	230 60
	31	Can. Northern Ry.	1 57
	31	E. Phillips Electric Co.	309 77
			$5,213 41

TOWN OF FORT FRANCES.

Electric Light Maintenance.

Jan.	11	A. Johnson, supplies	$1 00
	11	S. M. Noden	1 00
	11	Wells Hardware Co.	2 55
	22	East & Corrin	20
	27	Northern Electric Co.	22 72
	31	Copeland-Chatterson, office supply	30 51

Jan.	31	Northern Electric Co., supplies	$47 42
	31	W. W. Schweitzer	25
	31	Wells Hardware Co.	7 35
	31	C. N. Ry., express on freight	10 04
Feb.	7	Can. Westinghouse Co.	26 31
	7	A. Johnson, supplies	35
	7	H. S. Osborne, printing	13 50
	29	C. N. Ry., express	85
Mar.	3	F. W. Walker, fare	30
	19	Can. Gen. Electric Co., supply	2 06
	19	Northern Electric Co.	17 21
	19	Wells Hardware Co.	72
	19	H. S. Osborne	5 00
June	13	E. Little, inspection	15 15
	30	C. N. Ry., express and freight	30 09
July	9	Can. Gen. Electric Co., supply	16 91
	9	F. G. Myers	35
	31	Wells Hardware Co.	9 05
	31	Northern Electric Co.	19 01
	31	Northern Electric Co. (as above)	.....
	31	J. McVey	5 25
	31	C. N. Ry., freight	47 04
Oct.	21	Can. Westinghouse, arc lamp, main	125 00
	15	Copeland-Chatterson	23 58
	1	C. N. Ry., freight	6 73
	15	Wells Hardware Co.	4 90
	21	Northern Electric Co.	7 20
	21	H. S. Osborne	6 50
	21	Wells Hardware Co.	10 87
Nov.	3	C. N. Ry., freight	7 78
	19	Northern Electric Co., supplies	7 00
	19	Wells Hardware Co.	8 50
	20	E. Little, inspection	33 60
	28	C. N. Ry., freight	1 96
Dec.	10	C. N., express	4 91
	10	C. N., express	4 33
	17	Ed. Martin, supplies	8 00
	31	Canadian Westinghouse Co., supplies	77 73
	31	Can. Northern Ry., express	85
	31	Northern Electric Mfg. Co., supplies	44 79
	31	A. F. Scott, labor	1 42
	31	Wells Hardware Co., supplies	5 65
	31	J. McVey, labor	4 00
	31	Northern Electric Mfg. Co., supplies	68 59
			$796 08

TOWN OF FORT FRANCES.

Pumping Station House.

Oct.	19	F. G. Myers, on contract	$285 00
Nov.	19	F. G. Myers, on contract	255 00
Oct.	21	F. G. Myers, on contract	285 00
			$825 00

Pumping Station Barn.

Nov.	19	F. G. Myers	$39 65

To the Telephone Commission, Fort Frances, Ont.:

GENTLEMEN,—Complying with the request of your Commission which was sanctioned by the Municipal Council under resolution No. 174, I have made a special audit of the books and vouchers of the Telephone Commission from the first of January to the 31st of March, 1914.

System has also been designed at your request, and the report and accompanying statement, along with the draft book-keeping system forms, are herewith submitted.

Telephone System was purchased from the Fort Frances Telephone Company on the 1st of July, the consideration being $5,000.00, the transactions being governed by Part 2, Sec. 9, of the Ontario Telephone Act.

By-law No. 354 providing for the purchase is included herewith in its entirety, so that this report may contain as fully as possible all matters dealing with the telephone system.

OPERATION OF SYSTEM.

Municipal Council supervised the operation of the system from the 1st of July to the 31st of December, 1913.

A petition of the majority of subscribers to the Council, delegated the supervision of the construction, maintenance and operation of the plant and equipment, to a board of three commissioners, namely: Messrs. C. J. Hollands, J. P. Wright, and P. A. Smith. Town Council passed resolution No. 734 which stated: "That the Town Solicitor draft a By-law handing over everything to the Telephone Commission, in regard to the Municipal Telephone." This By-law was evidently not prepared by the former solicitor, and the present Town Solicitor has been requested to prepare a By-law consistent with the transfer of the system to the Commissioners.

FORT FRANCES TELEPHONE COMMISSION.

BY-LAW NO. 354.

Re Purchase and Operation.

Being a By-law to establish a local Telephone System in accordance with the provisions of Part 2 of the Ontario Telephone Act, 2 Geo. V, Chap. 38.

Whereas a petition bearing signatures of the resident assessed land owners to a number exceeding that required by the said Act has been presented to this Council praying for the establishment of a Local Telephone System, in the town of Fort Frances.

And whereas the Municipal Corporation of the Town of Fort Frances has purchased for the sum of Five Thousand Dollars, the Telephone System formerly operated by Percy Theodore Roberts, under franchise granted to the Fort Frances Telephone Company, the said purchase having been approved of, by the Ontario Railway and Municipal Board, such approval having been subject to the reorganization and re-construction of the said system being carried out under the supervision of the said Board.

And whereas the Signatories of the said petition undertake and agree with the Municipal Corporation to observe, perform and abide by all the provisions of

the Ontario Telephone Act, and all amendments thereto and such rules and regulations as may be prescribed by this Council, including the repayment in ten annual instalments of Principal and Interest of the cost of establishing the Telephone System referred to in the said petition, together with the cost of operation and maintenance.

And whereas in order to properly establish and furnish the petitioners and other persons with an efficient Telephone service, it is deemed necessary by this Council to reconstruct in part, the System purchased, as aforesaid, and to make certain additions and alterations to and about the said System.

Now therefore be it enacted and it is hereby enacted by this Municipal Council as follows:—

(1) That the Mayor and Treasurer be, and they are hereby empowered to agree with any Bank, person or body corporate for temporary advances and loans for meeting the cost of purchasing the Telephone System formerly operated under the franchise of the Fort Frances Telephone Company and also for meeting the cost of the work of reorganizing, reconstructing, altering or extending the said system until the completion thereof.

(2) That the amount of all temporary loans referred to in the next preceding clause, shall be paid as a first charge out of the proceeds of the sale of Debentures to be hereafter issued in accordance with the provisions of the said Act.

(3) "Original Subscribers" shall mean and include every assessed land owner who has or may hereafter sign the petition referred to in this By-law.

(4) Any person not being an "Original Subscriber," may connect their premises with the aforesaid Telephone System, and be furnished with local telephone service upon agreeing with the following terms:—

For each business telephone upon an individual metallic circuit the sum of $35.00 per annum shall be paid.

(*b*) For each residence telephone upon an individual metallic circuit, the sum of $20.00 per annum shall be paid.

(*c*) For each extension telephone in the same building as the original telephone and connected upon the same circuit without any intermediate switch, the sum of $10.00 per annum shall be paid.

(*d*) Charges for special service and equipment installed and for which no rate is specified in this By-law, shall be fixed and determined from time to time as the Council may direct.

(5) It shall be the duty of the Treasurer of the Municipality to collect quarterly in advance, all charges referred to in the next preceding paragraph together with all sums which may be due and payable by any person in respect of long distance and messages, or for other services not herein specified.

(6) It shall be the duty of the Treasurer of the Municipality to levy and collect all moneys, which may from time to time become due to the Municipality from "Original Subscribers" for repayment of the Principal and Interest or the cost of operation and maintenance as provided in the Ontario Telephone Act.

(7) All moneys received by the Treasurer as aforesaid, shall be deposited in the Canadian Bank of Commerce to the credit of the Telephone Revenue Account, and all disbursements on account of operation and maintenance, including interest on loans, shall be paid out of the said accounts as the Council shall from time to time direct.

(8) Until such time as the Council shall in accordance with the provisions of Section 17 of the Ontario Telephone Act pass the By-law providing for the

issue of Debentures to repay the cost of the work of reorganizing, reconstructing, altering or extending the said System and also providing for the repayment by the original subscribers of the amount of the said Debentures in ten (10) annual instalments of principal and interest and in the event of the amount collected as is provided for in clause five hereof, being insufficient to meet the cost of maintenance and operation and interest on the temporary advances and loans, the deficiency shall be made up out of the general funds of the Municipality and shall constitute a debt due from the original subscribers and shall be collected annually in the manner provided by Section 14, of the Ontario Telephone Act.

(9) It shall be the duty of the Treasurer to deposit all moneys received from the proceeds of temporary loans and advances in the Canadian Bank of Commerce, to the credit of the Telephone Capital Account and all disbursements on account of capital charges shall be paid out of the said account as the Council shall from time to time direct.

(10) It shall be the duty of the Treasurer to keep separate and distinct all receipts and disbursements in respect of the two aforementioned accounts, and the said accounts shall be balanced monthly and rendered to the Council at the first meeting held by them in each month.

(11) Subject to the approval of the Ontario Railway and Municipal Board, the Telephone adviser of the said Board shall be the engineer to supervise the carrying out of the work of Telephone reconstruction and extension and it shall be lawful for the Municipal Council to reimburse the Ontario Railway and Municipal Board for the actual cost of his said services and charge the same to the Telephone Capital Account.

Read a first, second and third time, and finally passed in open Council this 21st day of August, A.D. 1913.

(Sgd.) D. C. McKenzie, *Mayor.*
(Sgd.) J. W. Walker, *Clerk.*

Sealed.

Balance Sheet.

Balance Sheet at 31st March, 1914, is attached hereto and has been compiled after a great deal of difficulty, owing to no Ledger having been kept to record any of the transactions and also on account of the financial transactions between the Municipality and the Commission being so involved.

The cash on hand and in the Bank does not need to be commented on, as the cash balance is small and the balance in the bank was verified.

Subscribers accounts are apparently not all collectable, and any loss resulting therefrom, should be debited to the Subscriber's Investment account.

The Treasurer, J. W. Walker, is shown owing to the Commission $60.55. This is partially accounted for by the following receipts not entered in the Subscriber's Register, nor apparently deposited into the bank.

Receipts to be Accounted For.

O. Viger, application, 10th February, 1914	$5 00
A. J. Kane, application, 13th February, 1914	5 00
Angus Batteries, 12th February, 1914	1 80
C.P.R. freight refund, 12th February, 1914	16 20
	$28 00

The balance of $32.55 is the difference between the cash receipts as shown in the Register, and the bank deposits made from 1st January to 31st March, 1914.

According to the Subscriber's Register, from the 1st January to 31st March, 1914, there was received in cash $1,293.60. Of this amount the Municipal Treasurer's Cash Book shows the receipt of $880.50 leaving the Commission to receive $413.10.

However, there was included in the amount stated to be received by the Municipality of $880.50, a deposit of $63.85 which did not go into the Town Telephone Bank Account, but went direct into the Commission Bank Account on January 28th, 1914.

Therefore, the Commission Cash Receipts should have been this amount of $413.10 and the $63.85 making a total of $476.95.

Reference to the statement showing the summary of Commission Cash Book, shows the Revenue Receipts only as $440.40, thus leaving the difference of $32.55 unaccounted for, which is to be paid by Mr. Walker unless there is some other explanation that he can make regarding it. The only other receipts of the Commission is a loan of $12,000.00 from the Canadian Northern Prairie Land Company, and two cheques received from the Municipality on January 21st, 1914, of the amounts of $555.16 and $65.00, making a total of $620.16. These cheques were issued presumably to close the transactions of the Municipality with the Commission.

Certain cash payments were made by the Municipality and are credited on the statement of the account with the Municipality. There were a few sundry payments made by Mr. Walker and these are included in the Accounts Payable, and are of the amount of $10.25.

Construction Account which is shown at $18,320.57 is reported on more fully later.

Accounts Payable are detailed on an attached schedule and amount to $4,613.08.

Amounts due International Falls Telephone Company for long distance calls, November and December, Salaries unpaid, Ontario Railway and Municipal Board need no further reference.

The balance due Town of Fort Frances of $461.24 is supported by a detailed statement contained herein.

Loan from Canadian Northern Prairie Land Company will be paid after the Debentures are issued and sold. The accrued interest to date on this loan is $252.00 and is at the rate of seven per cent.

Subscriber's Investment of $1,187.34 is the difference between the Total Assets and Total Liabilities, and consists of the surplus revenue from Telephone System after paying the costs of maintenance.

Revenue Account.

Revenue Account of the System from 1st July, 1913, to 31st March, 1914, has been prepared from both the Municipality and the Commission transactions. The net results show a surplus revenue of $1,187.34 and it is this amount that represents the subscribers' investment on the Balance Sheet.

This statement does not reflect what the results will be, now that the new system has been cut over with additional subscribers connected and heavier operating expenses.

FORT FRANCES TELEPHONE COMMISSION.

Construction.

Cost of Construction of the System to the 31st March is exhibited on the Balance Sheet as $18,320.57, and is composed of the following:—

Purchase of the Plant operated by the Fort Frances Telephone Co.	$5,000 00
Payments made by the Municipality in the year 1913 for construction	1,092 44
Payments made by the Municipality in the year 1914 for construction	21 31
Payments made by the Commission, 1913-1914, construction	7,150 83
Sundry accounts unpaid at 31st March, 1914	4,553 08
Due to Ontario Railway & Municipal Board for the services of Francis Dagger	502 91
Making a total of	$18,320 57

Estimated cost of Equipment and Supplies needed to complete the Telephone System, and provide for additional Subscribers for the coming year, is detailed on a Statement hereafter, and amounts to $5,000.00.

Both the Commission and the Superintendent have gone fully into this estimate.

As before stated the cost of construction to date is	$18,320 57
And the estimated additional equipment will cost	5,000 00
The completed Plant will therefore represent an outlay of	$23,320 57
Subscribers have, however, invested surplus revenue therein of	1,187 34
Leaving the balance to be provided for by an issue of debentures	$22,133 23

Debenture Issue.

Unit cost of construction when the equipment provided for of $5,000 is installed, will be approximately $70 per telephone.

For the purpose of preparing an estimated Revenue Account for the next year, the probable Debenture Issue has been taken as $22,000.00, with the interest rate of 6 per cent., payable in ten yearly equal annual payments. The Telephone Act does not allow for the issue for any longer period than ten years.

Debenture table has, therefore, been prepared showing the equal annual payments of an issue of $22,000.00, bearing 6 per cent. interest.

The yearly amount required for Debenture Principal and Interest redemption will be $2,989.10, and the proportion of Principal and Interest maturing each year is shown on the attached Statement.

The Manager of one of the large firms of Bond Brokers asserts that the method of getting the best returns from a Debenture Issue is for the Town Council to advertise the issue in Toronto and elsewhere and call for tenders.

Estimated Revenue Account.

Estimated Revenue Account for one year has been prepared with the assistance of the Commission and the Superintendent, and is contained among the Statements.

Income from Rentals and Long Distance Calls has been placed at $7,000.00. The basis of this amount is shown on the same Statement which exhibits Telephones Now Connected. The Income from such connected services would amount to

$6,735.00, and the additional connections during the year would necessarily increase this amount.

The cost of operation is separated as to Salaries, General Maintenance and Annual Redemption of Debenture Principal and Interest.

Included among the salaries is the amount of $300.00, which the Commission states they will pay to the Town Treasurer for his services in connection with the book-keeping.

There is also an amount of $500.00 included as the Chairman's salary.

Under the Telephone Act, Section 21 and Par. 3 (*b*), provides for the Subscribers in general meeting assembled may make By-laws not contrary to Law or to this Act, to regulate:—"The term of service, manner of election, duties and remuneration of the Commissioners."

For the welfare and future of the Telephone System it is absolutely essential that the management be undertaken by an active business man, who has the confidence of all the subscribers.

The Chairman, C. J. Hollands, Esq., has devoted a considerable portion of his time to the interests of the Telephone System, and so far without any remuneration. In fact there have been times that he has had to make a personal loan so that the Commission would not be embarrassed, and it is for the subscribers to see that his worthy services should not continue without some recompense for the time devoted to the business of the System.

Insurance.

Policy No. 0317529 with the Royal Insurance Company for $1,000 annual premium of $17.00, covering the switchboard, etc., at the Town Hall was seen.

Expiry date of this policy is 2nd of February, 1915. This insurance does not appear to be adequate, and there should at least be $2,000.00.

Supplies and equipment stored in the basement need to be covered, besides the exchange equipment.

Accident Insurance should also be procured for the linesmen, especially so, in your particular case, seeing that the cables and wire leads are strung on the Town's electric light poles.

Subscriber's Register.

Summary of the Register, 1st July to 31st December, 1913, and also a Summary from the 1st January to 31st March, 1914, is exhibited on an attached schedule, and it is from this and other Schedules that the various Statements have been compiled, as there has been no proper method of Book-keeping kept up.

New Register has been designed and the draft form is contained among the system forms.

Accounts Payable.

List of these was prepared from the numerous invoices contained in divers places, and is supposed to cover all of the known outstanding Liabilities.

Cash Receipts.

Reconciliation of the Receipts, with bank deposits into the Telephone bank accounts, was attempted, as will be seen from Statement appearing later. The receipts from the 1st of July to the 31st December, 1913, with the exceptions of $94.51, were deposited into the Telephone Account. This latter amount was apparently deposited into the Town's general bank account.

Receipts from 1st January to 24th January, 1914, were dealt with similarly, apparently $199.04 was deposited into the general account. However, there is no need to take particular notice of these irregular deposits, as in preparing the Statements, Receipts were dealt with regardless of which bank account they were deposited into.

Switchboards.

Special interview with an official of a large telephone company regarding Switchboards resulted in the following information being obtained.

No equipment of any kind for telephone purposes can be connected with the service unless it is the property of the company. If a business man wishes to have a private switchboard, the company will install it and charge him a rental. The following charges will assist in defining the charges you will make for like services. If a ten-point switchboard is installed, with two main lines, attached thereto, with five desk 'phones in use, the following charges would be made:—

Yearly rental of ten points switchboard	$40 00
Yearly charge 2 main lines, each at $30.00	60 00
Yearly charge 5 desk phones, each $22.00	110 00
Making a total of	$210 00

The rates now in use in Fort Frances are about 30 per cent. less than this company's rates, and from this basis some equitable charge could be determined. Allowing this difference of 30 per cent. in rates, your charge for the foregoing would be:—

Yearly rent of ten point switchboard	$30 00
Yearly charge 2 main lines, each at $20.00	40 00
Yearly charge 5 desk phones, each $15.00	75 00
Making a total of	$145 00

The policy of only allowing the Commission's equipment to be in use would be an admirable one.

FORT FRANCES TELEPHONE COMMISSION.

Book-keeping System.

Forms as enumerated hereunder have been designed to record the special transactions of your book-keeping. Working of these forms and the quantity needed are each dealt with separately.

No. 1. Transo Envelope.
No. 2. Superintendent's Order.
No. 3. Official Receipt.

No. 4. Official Charge Note.
No. 5. Long Distance Calls Monthly Statement.
No. 6. Exchange Service Contract.
No. 7. Operator's Long Distance Call Sheet.
No. 8. Cash Book.
No. 9. Subscriber's Register.
No. 10. Journal.
No. 11. Ledger.

(*No. 1.*) *Transo Envelope.*

With the use of this special envelope, which can be purchased through any stationery store, a great saving of clerical labor may be made, as there is no need to write the addresses. To make this of effective use, the official charge note and the long distance calls monthly statement were arranged so that when folded the name and address would be in the right position when placed in the envelope.

(*No. 2.*) *Superintendent's Order.*

It is not advisable that the exchange service contract should leave the office, and it is, therefore, necessary to have some form upon which to instruct the Superintendent when to make installations, and also when to disconnect service. The original will, therefore, be handed to the Superintendent for action, while the duplicate will be filed in the office. It is obvious that the Chairman should pass on all installations and disconnections. It is incumbent, therefore, for the Chairman to sign these orders. After the work has been completed, the Superintendent will date and sign his copy of the order and return it to the office to be filed in alphabetical arrangement. The Treasurer is bound to have some authority for the charging or ceasing to charge subscribers for their service, and it is on this form that he will act in making his entries.

Auditors should, therefore, see that there is in evidence one of these orders for all new charges and cessation of charges.

(*No. 3.*) *Official Receipt.*

These will be in duplicate numbered consecutively. No money shall be received by the Treasurer unless he furnishes a receipt to the payee. The original will be handed to the party making payment, and the duplicate will be placed on file to be entered later in the Cash Book. Auditor will see that all receipts are accounted for, and observe that no discounts have been allowed after the regular date.

(*No. 4.*) *Official Charge Note.*

As these charge notes will be compiled from the register it is not necessary for them to be in duplicate. The form itself is explanatory.

(*No. 5.*) *Long Distance Calls Monthly Statement.*

This form will be in duplicate. One will be made out for every subscriber using the Long Distance Service. While these are in course of preparation, they will be arranged in alphabetical order on a binder, so that the posting up daily or weekly from the operator's long distance calls sheet, will be simplified. At the

end of the month the monthly statement will be totalled and entered in the subscriber's register in the Tolls column. Total summary of Tolls column for any one month must agree with the monthly summary of the operator's long distance call sheets. If these balance it is evident that there has been no error made in charging the subscribers.

(*No. 6.*) *Exchange Service Contract.*

This form has been revised and remodelled from one used by a large telephone company, and should be handed to your solicitor for scrutiny before having it printed. It apparently covers all that is needed.

Commission should see that there is one of these contracts on file for every subscriber. The new applicants will naturally need to sign one of these contract forms before their service is installed, but to make it effective subscribers who already have their telephones installed should be requested to sign contracts. Contracts will be filed in numerical order on a binder, and contract number will be entered in the subscribers' register.

(*No. 7.*) *Operator's Long Distance Call Sheet.*

One or more of these will be used daily. Entry on this sheet is to be only made when there is a charge to be recovered from a subscriber. Previously, half the entries were unnecessarily made. Notice is drawn to the section headed, "Office Use Only." Operator on completion of the daily sheet will hand it to the Superintendent, who will check and extend the charges either to the International Falls or Rainy River column, as the case may be. In the case of the International Falls column, this is a direct revenue to the Commission, but the Rainy River column, with the exception of 10 per cent., is a credit to the Rainy River Telephone Company. Superintendent will O.K. the sheet, and turn it over to the Treasurer, who will post up the subscribers' long distance statements therefrom.

(*No. 8.*) *Cash Book.*

Columns have been prepared with a view of obviating the individual postings as far as possible and curtail book-keeping. The receipt side will be entered up from the official receipts, receipt number being placed in the column provided therefor and the date inserted in the date column. As all subscribers will be designated by a registered letter and number, it is unnecessary to rewrite their names in the Cash Book, and it is sufficient for the registered number to be entered in that particular column. All receipts, whether from subscribers or from other sources, are to be deposited into the bank intact, with the exception of the bank charges, which will be notated on the duplicate deposit slip, and entered in the bank charges column. All receipts, other than from subscribers, will be entered in the sundries column. Payments will all be made by cheque, and the cheque number and amount of bank withdrawal will be entered in the bank credit columns.

All payments will be extended to their respective columns. Any capital expenditure, other than debenture redemption, will be entered in the construction column. Expenses or salaries will be entered in the maintenance section under the respective columns of "Line," "Exchange," or "Office." Line maintenance will consist of wages, material and expense in connection with the line up-keep. Exchange maintenance will consist of operators' salaries, rent, and sundry expenses

and supplies in connection therewith. Office maintenance will consist of Chairman and Treasurer's Salaries, stationery and other office expenses. Superintendent's salary will be allocated according to an analysis of his month's work. All payments not covered by foregoing columns will be entered in the sundry column.

Repayment of loans, payments of interest on loans, and redemption of debentures will appear in this column.

(*No. 9.*) *Subscribers' Register.*

Care has been taken in designing this register to provide columns for information in connection with the individual subscriber's service. Register number will be the consecutive number, in which the names are arranged. Names should be arranged as far as possible in strict alphabetical arrangement, allowance being made for new names to be inserted during the year. Addresses in all cases should be entered. Columns are provided to exhibit 'phone number, kind of service, such as business, residence, party, or extension. Application number should be filled in, so that reference can be readily made thereto.

Quarterly charges will be entered in the Rental Column. It has been deemed advisable to provide monthly columns, so that your books can be balanced each month, and as long distance tolls are chargeable each month, it was necessary to make this arrangement. The balances unpaid from the previous month, added to the rentals and tolls, will agree with a total of the discount allowed, cash paid, and balances carried forward to the following month.

(*No. 10.*) *Journal.*

A two-column stock book, suitably labelled, will be all that is needed, as it is not necessary to have a book specially printed. All entries other than Cash will appear therein, with a sufficient explanation.

(*No. 11.*) *Ledger.*

Kalamazoo Ledger, already procured, is well adapted for the purpose. Ledger will be opened up from the Balance Sheet, as at the 31st of March, and further postings will be made from the Cash Book and Journal.

Journal entry will be made monthly, debiting the account in the ledger, entitled: "Subscribers' Ledger," with the monthly rentals appearing therein, and crediting revenue. Another Journal entry will be made charging the Subscribers' Register with the Long Distance Calls, as appearing on the monthly summary, and crediting revenue in full in the case of the International Falls calls, but in the case of the Rainy River calls, only 10 per cent. of such monthly calls are credited to revenue, the balance being credited to the Rainy River Telephone Company. The balance appearing in the Subscribers' register account in the Ledger will agree with the total of the balances in the unpaid column in the register at the end of each month.

In the foregoing report, the Long Distance Calls originating in Fort Frances, and being forwarded through International Falls, had not been considered. On all such calls it is understood that the Commission are to receive five cents for each call, and it is natural that the Commission will have to collect the charges against the individual subscriber at Fort Frances. The International Falls column on the operator's Long Distance Call Sheet will, therefore, not all be creditable to the Commission revenue, but just the five cents per call.

DEALING WITH THE QUANTITIES, KIND AND OTHER MATTERS PERTAINING TO THE PRINTING OF THE SYSTEM.

(*No. 1.*) *Transo Envelopes.*

An initial order for 2,000, printed as sample, should be placed.

(*No. 2.*) *Superintendent's Order.*

About 500 of these should be sufficient to last for some while. They should be numbered in duplicate, consecutively, and punched for a fixed post binder. The original should be of a different color to the duplicate. A three-inch fixed post binder, canvas cover with leather corners, suitably labelled, is also required.

(*No. 3.*) *Official Receipts.*

These should be numbered in duplicate consecutively, and the original a different color to the duplicate. Not less than 2,000 of these should be placed on order, and they should be padded in 50's. A three-inch fixed post binder, canvas cover, with leather corners and suitably labelled, is needed.

(*No. 4.*) *Official Charge Note.*

You will need at least 2,000 of these, and they could be padded in hundreds.

(*No. 5.*) *Long Distance Calls Monthly Statements.*

These are to be in duplicate with slotted punch holes, original a different color to the duplicate. One thousand of these would seem sufficient. Sectional post binder, suitably labelled, is needed.

(*No. 6.*) *Exchange Service Contract.*

The most economical way to purchase these would be in 1,000 lots. Three-inch fixed post binder, suitably labelled, for filing these is needed.

(*No. 7.*) *Operator's Long Distance Call Sheet.*

About 1,000 of these should be ordered, along with a fixed post binder for them to be filed on. A clip binder should also be obtained for holding the sheets while being used by the operators.

(*No. 8.*) *Cash Book.*

Bound book, with 200 folios, with strong canvas cover and leather corners.

(*No. 9.*) *Subscribers' Register.*

This will be a bound book with 50 folios. The binding will be of strong canvas with leather corners, and the 50 folios should be sufficient for two years.

Conclusion.

Lack of proper system of book-keeping and the unconnected way of recording the transactions resulted in much unnecessary work in the audit. Even the Subscribers' Register was not added and summarized.

Adoption of the system contained herein should obviate any further complications and safeguard the Subscribers against loss.

Municipal Auditors are required under the Statutes to make an audit and report of the Commission's books, the costs of such audit being paid by the Commission.

Assistance and co-operation of the Commission and their Superintendent, Mr. Sands, and the Treasurer, Mr. Walker, is gratefully acknowledged.

Foregoing Report, Statements and System are herewith respectfully submitted.

Henry Glover,

Municipal Auditor.

Cost of this audit, $216.

FORT FRANCES TELEPHONE COMMISSION.

Balance Sheet at 31st March, 1914.

Assets.

Cash on hand	.....	.....	$ 3 15
Cash in Bank of Commerce	.....	.....	251 70
Subscribers' Accounts Register	.....	.....	677 48
J. W. Walker, Treasurer	.....	.....	60 55
Receipts to be accounted for—			
O. Viger, application 10th Feb., 1914.....	$ 5 00		
A. J. Kane, application 13th Feb., 1914....	5 00		
Angus Batteries, application 12th Feb., 1914	1 80		
C.N.R., freight refund 12th Feb., 1914....	16 20		
	$28 00		
Shortage in deposits (see report)	32 55		
	$60 55		
Total Liquid Assets	.....	.....	$ 992 88
Construction	.....	.....	18,320 57
Purchase of old system	$ 5,000 00		
Payments Municipality 1913	1,092 44		
Payments Municipality 1914	21 31		
Payments Commission 1913-1914	7,150 83		
Accounts unpaid, sundry	4,553 08		
Accounts unpaid, O. R. & M. Board	502 91		
	$18,320 57		

Liabilities.

Outstanding cheques	.....	$ 81 38
Accounts payable, sundry	.....	4,613 08
International Falls Telephone Co.	.....	15 50
Salaries unpaid	.....	200 00

Ontario Railway & Municipal Board	.....	502 91	
Town of Fort Frances	.....	461 24	
Canadian Northern Prairie Lands Co.	.....	12,252 00	
Note due June 15th, 1914	$12,000 00		
Interest accrued	252 00		
Total Current Liabilities		$18,126 11	
Subscribers' investment in system—			
Surplus Revenue		1,187 34	
		$19,313 45	$19,313 45

FORT FRANCES TELEPHONE COMMISSION.

Revenue Account (9 Months) 1st July, 1913, to 31st March, 1914.

Income.

Rentals per Register 1st July to 31st Dec., 1913...	$2,494 70		
Less credit arrears 1st July, 1913	35 05		
		.....	$2,459 65
Toll box, no entry in Register	.....	.....	85
Rentals per Register 1st Jan. to 31st March, 1914..	$1,337 71		
Long Distance, Rainy River, 1st Jan. to 31st March, 1914	112 50		
Long Distance, International Falls, 1st Jan. to 31st March, 1914	100 05		
		.....	1,550 26
Sundry in rough, Cash Book	.....	.....	3 15
Rentals, etc., not in Register—			
O. Viger, application Feb. 10th	$ 5 00		
C.N.R., freight rebate Feb. 12th	16 20		
Angus Batteries, Feb. 12th	1 80		
A. J. Kane, application Feb. 13th	5 00		
		.....	28 00

Maintenance.

Municipality, 1st July to 31st December, 1913....	$1,529 01		
Rates refunded, 1st July to 31st December, 1913...	37 90		
Contra accounts	16 75		
		$1,583 66	
Telephone Commission, 1st Dec., 1913, to 31st March, 1914....		743 41	
Superintendent's salary unpaid		200 00	
Long Distance charges unpaid		15 50	
Rent unpaid		60 00	
Interest accrued on loan		252 00	
Surplus revenue		1,187 34	
		$4,041 91	$4,041 91

FORT FRANCES TELEPHONE COMMISSION.

Accounts Payable 31st March, 1914.

	Items.	Totals.
Canadian Plumbing & Heating Co., Jan. 16th	$1 20	$1 20
Fraleigh, W. E., March 10th	1 60	1 60
Myers, F. G., Feb. 23rd	1 00	1 00
Russell Bros., Jan. and Feb.	89 95	89 95
Johnson Hardware Co., Jan.	5 00	
" " " Feb.	2 05	7 05
East & Corrin, Feb.	15 32	
" " March	32	15 64
Fort Frances Sash & Door Factory, Jan.	13 10	
" " " " Feb.	3 00	
" " " " March	8 10	24 20

	Items.	Totals.
Ferguson, S. S., Feb. 4th	2 00	2 00
Corona Lumber Co., Jan. 5th	2 60	2 60
Marsh, L. J., Nov., 1913	4 55	4 55
Kellogg Switchboard & Supply Co., Oct., 1913	57 00	57 00
Pearson, F. A., Dec., 1913	10 50	
" " Jan., 1914	1 00	
" " Feb., 1914	5 60	
" " March, 1914	5 45	22 55
Wells Hardware Co., Limited., Nov., 1913	1 48	
" " " " Dec., 1913	10 84	
" " " " Jan., 1914	4 91	
" " " " Feb., 1914	4 85	
" " " " March, 1914	2 45	24 53
Caldwell, Coleman & Bruce (rent), Jan.-March	60 00	60 00
Hollands, C. J., telegrams	1 95	
" " keys	1 50	
" "	17 00	20 45
Town of Fort Frances, C.N.R. Express	5 00	5 00
Walker, J. W., C.N.R. Express	10 25	10 25
Canadian Independent Telephone Co., balance 31st March	3,559 58	3,559 58
Invoice 2nd April	398 00	398 00
Northern Electric Manufacturing Company, Nov. 22nd, 1913	1 12	
" " " " Nov. 22nd, 1913	10 96	
" " " " Nov. 29th, 1913	30 92	
" " " " Nov. 29th, 1913	6 12	
" " " " Nov. 29th, 1913	2 13	
" " " " Dec. 20th, 1913	11 58	
" " " " Dec. 31st, 1913	2 75	
" " " " Dec. 31st, 1913	76 95	
" " " " Dec. 27th, 1913	7 52	
" " " " Jan. 12th, 1914	16 50	
" " " " Jan. 19th, 1914	3 69	
" " " " Jan. 27th, 1914	25 44	
" " " " Feb. 19th, 1914	40 41	
" " " " Feb. 2nd, 1914	16 88	
" " " " Feb. 27th, 1914	30 46	
" " " " March 14th, 1914	7 50	
" " " " March 21st, 1914	15 00	305 93
	$4,613 08	$4,613 08

FORT FRANCES TELEPHONE COMMISSION.

TOWN OF FORT FRANCES IN ACCOUNT WITH TELEPHONE COMMISSION AT 31ST MARCH, 1914.

To cash paid to Town Treasurer by Commission Dec. 31st, 1913	$5,000 00	
To cash received by Town Treasurer from subscribers 1st July to 31st Dec., 1913	2,022 93	
By cash paid, purchase of old system, 30th June, 1913	.....	$5,000 00
By cash paid, construction, year 1913	.....	1,092 44
By cash paid, maintenance, 30th June to 31st Dec.	.....	1,529 01
By cash paid, refund of rates	.....	37 90
To balance due by Commission at 31st Dec., 1913	636 42	
	$7,659 35	$7,659 35
By balance due Town 1st Jan., 1914	.....	$636 42
To cash received by Town Treasurer from subscribers Town C.B. 53, 24th Jan., 1914	$880 50	
By cash paid, telegrams, 10th Jan., 1914	.....	7 65
By cash paid, Commission, 21st Jan., 1914	.....	555 16
By cash paid, Commission, 21st Jan., 1914	.....	65 00
By cash paid, express charges, 31st Jan., 1914	.....	2 00
By cash paid, bridge fare C.A. Lemieux, 31st Jan., 1914	.....	70
By cash paid, telegrams, 27th March, 1914	.....	10 96
By cash included in the debit of $880.50 appearing on the Municipal Cash Book, folio 53, but which was deposited by the Commission in their bank account Jan. 28th, 1914	.....	63 85
To balance due Town at 31st March, 1914	461 24	
	$1,341 74	$1,341 74

FORT FRANCES TELEPHONE COMMISSION.

SUMMARY OF COMMISSION CASH BOOK 1ST DECEMBER, 1913, TO 31ST MARCH, 1914.

Receipts.

	Loan.	Town.	Revenue.
December, 1913	$12,000 00		
January, 1914	.....	$620 16	$136 30
February, 1914	.....	.....	255 55
March, 1914	.....	.....	52 55
	$12,000 00	$620 16	$444 40

Payments.

	Town.	Capital.	Maintenance.
December, 1913	$5,000 00	$4,583 87	$ 1 50
January, 1914	.....	886 18	305 81
Febrnary, 1914	.....	1,435 81	105 00
March, 1914	.....	244 97	331 10
	$5,000 00	$7,150 83	$743 41

Summary.

Receipts—		
Loan	$12,000 00	
Town	620 16	
Revenue	444 40	
Payments—		
Town	.....	$5,000 00
Capital	.....	7,150 83
Maintenance	.....	743 41
Balance in Bank of Commerce at 31st March, 1914	.....	170 32
	$13,064 56	$13,064 56

FORT FRANCES TELEPHONE COMMISSION.

RECONCILIATION OF RECEIPTS WITH BANK DEPOSITS INTO TELEPHONE ACCOUNT.

Receipts per Register 1st July to 31st Dec., 1913	$2,022 08	
Bank Deposits—		
July, 1913	.....	$268 75
August, 1913	.....	67 75
September, 1913	.....	241 61
October, 1913	.....	471 70
November, 1913	.....	564 60
December, 1913	.....	313 16
Receipts apparently deposited into General Account	.....	94 51
	$2,022 08	$2,022 08
Receipts per Cash Book 1st to 24th January, 1914	$880 50	
Bank deposits Town Telephone Pass Book	.....	$617 61
Bank deposits Commission Pass Book	.....	63 85
Receipts apparently deposited into General Account	.....	199 04
	$880 50	$880 50

FORT FRANCES TELEPHONE COMMISSION.

TELEPHONE REGISTER SUMMARY 31ST DECEMBER, 1913.

Arrears credit 1st July, 1913	.....	$35 05
Charges 1st July to 31st December, 1913	$2,494 70	
Cash received by Municipality	.....	2,022 08
Paid by contra accounts	.....	16 75
Arrears, net, 31st December, 1913	.....	420 82
	$2,494 70	$2,494 70

TELEPHONE REGISTER SUMMARY AT 31ST MARCH, 1914.

Arrears 1st January, 1914	$420 82	
Charges, rentals, 1st January to 31st March, 1914	1,337 71	
Charges, Rainy River Long Distance	112 50	
Charges, International Falls Long Distance	100 05	
Cash received by Municipality	... .	$880 50
Cash received by Commission	.....	413 10
Arrears, net, 31st March, 1914	.....	677 48
	$1,971 08	$1,971 08

FORT FRANCES TELEPHONE COMMISSION.

ESTIMATED REVENUE ACCOUNT FOR ONE YEAR.

Income—		
Rental and long distance tolls	.....	$7,000 00
Cost of Operation—		
Salaries—Superintendent	$1,200 00	
Operators	1,260 00	
Chairman	500 00	
Treasurer	300 00	
Annual redemption of debenture principal and interest	2,989 07	
General maintenance of lines and supplies	750 93	
	$7,000 00	$7,000 00

STATEMENT OF TELEPHONES NOW CONNECTED.

		Income.
Business	91 at $35 00	$3,185 00
Residence	124 at 20 00	2,480 00
Party	12 at 15 00	180 00
Extensions	4 at 10 00	40 00
Total	231	
Toll boxes		250 00
Long Distance, International Falls		500 00
Long Distance, Rainy River, etc.		100 00
		$6,735 00

Additional connections during the year will necessarily increase the income.

FORT FRANCES TELEPHONE COMMISSION.

PROPOSED DEBENTURE ISSUE OF $22,000.00 BEARING 6% INTEREST, PAYABLE IN TEN YEARLY INSTALMENTS.

Equal Annual Payments.

Year.	Interest.	Principal.	Total.
1	$1,320 00	$1,669 10	$2,989 10
2	1,219 86	1,769 24	2,989 10
3	1,113 70	1,875 40	2,989 10
4	1,001 18	1,987 92	2,989 10
5	881 91	2,107 19	2,989 10
6	755 47	2,233 63	2,989 10
7	621 46	2,367 64	2,989 10
8	479 40	2,509 70	2,989 10
9	328 82	2,660 28	2,989 10
10	169 20	2,819 90	2,989 10
	$7,891 00	$22,000 00	$29,891 00

FORT FRANCES TELEPHONE COMMISSION.

ESTIMATED COST OF EQUIPMENT AND SUPPLIES NEEDED TO COMPLETE THE TELEPHONE SYSTEM AND PROVIDE FOR ADDITIONAL SUBSCRIBERS FOR THE COMING YEAR.

100	Telephones, at $12 each	$1,200 00
200	Dry cells, at 16½ cents each	33 00
10,000	Ft. 25 pair lead cable, at 10½ cents per ft.	1,050 00
10,000	Ft. messenger wire inc hangers at 8 cents per ft.	800 00
5	Twenty-five pair cans, at $12 each	60 00
10	Ten pair cans, at $8 each	80 00
7,000	Cable lock rings, at $12 per thousand	84 00
80,000	Ft. style wire, at $13 per thousand	1,040 00
100	Station protectors, at 90 cents each	90 00
5,000	Ft. inside wire, at $16 per thousand	80 00
100	Messenger hangers	18 00
	Labor and sundry supplies	465 00
		$5,000 00

Toronto, Ont., 31st August, 1914.

Office of Oscar Hudson & Co., Chartered Accountants.

To the Reeve and Council, Township of Adjala, Ont.

Gentlemen,—Acting under authority of Order in Council, passed upon recommendation of J. W. Sharpe, K.C., Provincial Municipal Auditor, an enquiry has been conducted into the financial affairs of your Municipality, covering the period from 1st January, 1912, to 31st July, 1914.

A petition, signed by a large number of ratepayers, asked for an audit on general lines without specifying any complaints, but it was elicited during the conduct of the audit that a clear interpretation of the financial condition of the municipality had for some time been lacking, and it was desired to have an assurance that transactions were properly recorded and all moneys accounted for.

An interview with the Reeve and Council resulted in fixing the period to be covered as from 1st January, 1912, to 31st July, 1914, and as they expressed the wishes of the ratepayers in this respect the period for investigation was limited accordingly.

Findings have been fully detailed herewith for the purpose of giving full information on all points that may have occasioned criticism and reports thereon are made as follows:

TOWNSHIP OF ADJALA.

Assessment Roll, 1912.

Date when Sworn. Clerk's certificate and assessor's affidavit could not be obtained in the Roll, nor date when sworn, date of return of Roll, or date of final revision.

Court of Revision Changes could not be checked in the Roll, owing to the indefinite way in which the Court of Revision proceedings were recorded. The result of the cases before the Court were put down by stating that the assessment be reduced by a certain amount, without mentioning the original assessment, or the revised amount. Changes were then made in the Roll by either erasing the original entries or overwriting them in such a manner as to remove all traces of what the figures once were.

Condition. The work upon the Assessment Roll has been done in a very loose manner. The Roll numbers of the assessed parties are only carried as far as the letter "L," and from that point to the end of the Roll no means of identification of the items, other that the alphabetical arrangement was carried out. In cases where the numbers do appear they do not agree with similar marks on the Collector's Roll. Many changes were made in the figures, without any notation being made, by inking or pencilling over the original entries, and in some cases the figures were undecipherable. Footings were mostly in pencil, and changes made by Court of Revision have not been made in the footings.

Assessment. Chas. Brown, $2,000 is crossed off the Roll without authorization or comment.

Assessment. A. W. Burke, $1,600 is crossed off the Roll without authorization or comment.

The following items appear in the "Assessment" column of the Collector's Roll and are not on the Assessment Roll at all:—

No. of Concession.	No. of Lot.	Name and Address of Ratepayer.	Amount.	Description.
W. pt. 1	6	Mrs. Pettit, Ballycroy	$300 00	Land and Buildings.
11	8	Pat. Ronan, Colgan	2,000 00	Land

The following item is in the Assessment Roll, but does not appear in the Collector's Roll:—

No. of Concession.	No. of Lot.	Name and Address of Ratepayer.	Amount.	Description.
S. E. pt. 11	8	Geo. Morrow, Colgan	$2,000 00	Land

Summary of Roll. None is either in or attached to the Roll.

ASSESSMENT ROLL, 1912.

Value of Land.	Value of Buildings.	Total Value of Real Property.	Business Assessment.	Taxable Income.	Total Assessment.
$1,137,560	$398,275	$1,535,835	$1,450	$800	$1,538,085

ASSESSMENT ROLL, 1913.

Summary of Roll. No summary was in or attached to Roll.

Date when Sworn. No certificate of Clerk, or affidavit of Assessor was attached to Roll.

Date of Return of Roll. None is in Roll.

Date of Final Revision, is not inserted in Roll.

Court of Revision Changes. The same condition existed in this year as in 1912, so the authorized changes could not be checked.

Condition. All footings were done in lead pencil. Roll numbers were not all inserted, and in transcribing to the Collector's Roll were omitted therefrom.

Several changes were made in the assessments, by being overwritten, crossed out or erased, without giving any authority for the change. Whether these changes were made before the sitting of the Court of Revision or after, no means of telling are available.

The following items are scored off the Roll without any explanation being given:—

Fred. Eldon, Fintona	Assessed	$6,000 00	
John Horan, Achil	"	1,600 00	
E. Kearney	"	1,000 00	
Geo. Morrow, Colgan	"	2,000 00	
Patrick O'Hearn, Keenansville	"	200 00	E. pt. Con. 10 Lot 8

In checking the Assessment Roll to the Collector's Roll, the following differences were found:—

Wm. Lawlor, Alliston—Assessed for Con. 23, Lot 7, $500, as School Section No. 9, whereas charge is made on Collector's Roll for School Section No. 3.

Mrs. H. Pettit, Ballycroy—Assessed $400 for School Section No. 2, while entry has been made on Collector's Roll for School Section No. 10.

Footings had not been changed after changes had been made in the assessments.

ASSESSMENT ROLL, 1913.

Value of Land.	Value of Buildings.	Total Value of Real Property.	Business Assessment.	Taxable Income.	Telephone Co.'s.	Total Assessment.
$1,135,485	$396,940	$1,532,425	$1,050	$800	$855	$1,535,130

ASSESSMENT ROLLS, 1912-1913.

Errors and omissions are evidence of the careless preparation of the Rolls.

Footings are to be made in ink, as pencil figures are easily altered.

Summary is to be written in the back of the Roll, showing the total values of the different assessments, which must cross add to the total Assessment.

When Sworn to, the Rolls may not be changed except by Court of Revision or Appeal.

Court of Revision Minutes must be written up in legible form, and the verdicts clearly set forth, so that changes can be traced in the Assessment Roll.

Changes made in Assessments by authority of the Court of Revision or Appeal must be done by ruling out in red ink the original entries in the Roll, and inserting the revised figures above, at the same time making a notation in the margin as to the minutes of the Court of Revision, while the clerk making the change is to append his initials to the notation. Summary must be altered accordingly.

Assessment Roll should be written up in School Sections, arranging the ratepayers of each section alphabetically, and when summarising, a subtotal can be struck for each school section. The clerk will then write up the Collector's Roll in the same manner, agreeing line for line and page for page. This procedure will save much time each year when striking the rates for the special school levies and school debentures, and remains a permanent record of the assessment of each school section.

Assessments of school sections for the years of 1912 and 1913, are shown on accompanying schedules.

COLLECTOR'S ROLL, 1912.

Assessments as shown in the Assessment Roll were checked over with the amounts appearing in the "Total Assessment" column of the Collector's Roll, and differences are set out in the report on the Assessment Roll.

Footings of the various columns were not made, the only column added being the "Total Taxes" column. The result has been that several errors have been made in the cross additions of the tax rates of different taxpayers, as in the addition of the "Total Taxes" column. To this extent the township has suffered loss. Such errors are enumerated on the accompanying list. Errors in the additions of "Total Taxes" column, set out on page 32, have been charged to Collector Keogh, as he collected the various items entered on each of the pages, but was short-charged in the total, and in making his return to the Treasurer paid over the total amount at which the Roll was added, instead of the actual collections.

Settlement of collector was not written in the Roll. Neither was it attached thereto, nor could any such be found. I have made one up myself and attach it hereto.

Collections, when made by Collector, were handed over to the Treasurer in total, without any explanation of the amounts; no cash book was used by the collector, nor were the dates on which the tax-payers paid their taxes inserted in the Collector's Roll, so that it was impossible to ascertain how soon after collection the collector paid over the money to the treasurer. The collector apparently began collecting about the beginning of November, and did not finally return his roll until some time in January, when he settled with the Treasurer by accounting for the total taxes charged on the Roll. This settlement was made by seeing that the total cash turned in, added to the defaulters' list, equalled the total of the Roll, although no record of such is attached to the Roll itself.

Defaulters' lists, of which lists are exhibited herewith, consisted of non-resident taxes unpaid, which were returned annually to the County Treasurer. This seems to have ended the work of the township officials, as no record was after that kept of these arrears, and cheques received from the County Treasurer on account of non-resident taxes were entered as received by the Township Treasurer without knowledge as to their make up.

Summary of Collector's Roll was also made up by me and is attached herewith.

Clerk's Certificate was not appended, nor could it be found.

Collector's Affidavit was not attached to the Roll.

Rates for the various purposes charged each year were not entered on the Roll, nor are they set out in the By-laws. The only record that could be found was that printed on the back of the Tax Receipt form, which was got out each year. In one case in the year 1912 the rate printed for the General School was 2 4/10 mills, whereas the rate actually applied on the Assessment for that purpose was 2 6/10 mills.

The By-laws merely stated the total amounts to be levied, and the actual collections always differed from those amounts. Most of the By-laws did not even mention the amount to be raised, but referred to an accompanying schedule. No schedule was attached, nor did the most diligent search reveal any.

Errors in the calculation of the debenture rates were numerous, and are listed separately herewith.

Tax Rates applied on divisional assessments are shown on accompanying schedules, also the collections thereon.

Percentages on delayed payments do not seem to have been imposed, nor was the collection of any noticed.

Condition of the Roll is not good. The only footings done were the total taxes column. Several errors in cross adding the tax rates made it necessary to prove each page before a summary could be written up. Changes made in the "Total Taxes" column were not always changed in the footings. This consequently took up a great deal of time. Many changes were made in the amount of taxes, some being erased, and others over-written in pencil, leaving them illegible. No consecutive numbers were placed on the Roll to agree with the Assessment Roll. In the general writing up of the Roll figures were not placed under their respective units, the cents frequently being entered in the dollar column, which fact made it difficult to add.

No By-law exists for the imposition of penalties when taxes are not paid punctually.

COLLECTOR'S ROLL, 1913.

Clerk's Certificate was not attached to the Roll, nor could it be located elsewhere.

Collector's Affidavit was not attached to the Roll.

Summary of Roll was not contained in the Roll, and was made up by me, as attached hereto.

Settlement of Collector was not attached to the Roll, and was made up by me, as submitted herewith.

Footings of "Total Taxes" column, being the only one added, were checked by me, and list of errors discovered is appended. Other columns were added, and in proving the footings of each page errors were found as shown herein. Difficulty was again experienced in casting the columns, owing to the irregularity of the figures.

Charges made against Collector Keogh, representing amounts collected by him, but which he did not account for owing to errors in addition of the Collector's Roll, was set out in accompanying schedules.

Condition. The Roll itself, in its make up, for this year was an improvement on 1912, although the same looseness with regard to the collections. Collector's settlement and authorization and recording of the various tax rates prevailed.

Tax Rates for this year applied on their separate assessments, also the collections thereon, are exhibited on tables herewith submitted.

COLLECTORS' ROLLS, 1912 AND 1913.

Synopsis.

A Review of the work on the Collectors' Rolls shows the necessity of more diligent preparation. The various tax rate columns must be added and the footings proved with the total taxes column for each page. A summary will then be written at the back of the Roll showing the collectible total of each special tax, also the total of the assessment columns, which must agree with the same columns of the Assessment Roll.

Roll for each year should be written up in school sections, as explained in the report on the Assessment Roll, thus providing an easy means of ascertaining and proving the rates and assessments of the various divisions.

Particular stress must be laid on the loose method of striking the tax rates. Every tax rate must be authorized by By-law, and must be embodied in the By-law itself for Township, General School, Special School Rates for each section.

No trace could be found of the requisitions from the county or the various School Boards for the amount of the special levies.

Cash Book must be kept by Collector recording the daily receipts from taxation sources, stating the names of each person and the amount paid, also the payments to Treasurer in date and amount. Date of notice of demand for payment of taxes is to be inserted in the Roll, as well as the date on which each of the tax payers paid their taxes.

Collector Keogh owes the township $17.00, which is due to errors in the addition of the Rolls, $7.00 being in 1912 and $10.00 in 1913, and no cash book being in use to act as a check on the monies actually received by him. The errors in

the cross addition of different tax rates he has not been charged with, as there is no convenient means of telling the amounts he collected in these cases; the total taxes originally shown against each person only having the word "paid" written thereafter. The only way to ascertain this would be to call in the receipted tax bills given each of these persons by the Collector.

Non-Resident Tax Arrears must be recorded in a proper roll from year to year, credit being placed thereto, when paid or otherwise disposed of.

These have been entirely neglected heretofore, the custom being to drop them once they had been reported to the County Treasurer. Absolutely no record of them is kept in the township.

Pencil figures are to be discontinued, and care taken in the regular formation of figures in the various columns.

TOWNSHIP OF ADJALA.

Dogs.

Taxing of dogs has been done in a very slipshod manner, as is evidenced by the fact of the return of numerous charges, made to persons who never possessed dogs.

No By-law could be found dealing with dogs.

Statutory requirements are laid down as follows:—

"There shall be levied in every local municipality upon the owner of each dog therein, an annual tax of $1 for a dog if only one, $2 for each additional dog, $3 for a bitch if only one, and $5 for each additional bitch." S. S. 1. Sec. 3, Chap. 246. R.S.O. 1914.

Dogs were put upon the Assessment Roll in 1912 as follows:—

Dogs	288
Bitches	5
	293

Although 293 *dogs* were assessed, only 276 were carried to the Collector's Roll, and this latter number includes one which does not appear on the Assessment Roll at all: no satisfactory explanation of this could be obtained.

Charges made on the Collector's Roll for 1912 total $276 which is by charging both dogs and bitches at $1 each, also when more than one dog was possessed by the same person.

Summary for 1912.

Dogs assessed	288	Charged on Collector's Roll	276
Bitches assessed	5	Omitted from Collector's Roll, as per list attached	18
Robt. Baxter charged on Collector's Roll but not assessed	1		
	294		294

Summary of dogs for year 1913 is as follows:

Dogs assessed	270	Charged on Collector's Roll	264
Bitches assessed	1	Omitted from Collector's Roll, as per attached list	7
	271		271

No attempt was made to agree the dogs charged on the Collector's Roll with the number assessed. The column was added in the Assessment Roll, but there were several errors, while the column in the Collector's Roll was not added at all.

Charges were made in 1913 as in 1912 at $1 for each dog or bitch.

Apparently no tags were used during this period.

Statute Labor.

Statute Labor charges have apparently been largely a matter of guesswork.

Assessment Roll enumerates the days of statute labor to be performed by each person.

Road lists have not been returned by the pathmasters for some years past, and as none could be found it was impossible to check the entries that had been made in the Collector's Roll.

The work of fixing the charges seems to have been left to the Clerk, who evidently made charges to persons whose property was situate on the County roads, and treated all else as being performed.

No By-laws could be found dealing with statute labor.

Several amounts were refunded different persons for statute labor performed, which emphasizes the uncertainty of the existing charges.

Debentures.

Debenture Table is attached herewith, showing the present liability thereon.

School Sections, chargeable with these particular debentures, have been levied each year with the annual amounts that were necessary to repay the debenture holders, principal and interest, as set out on the table.

Levies made each year were not for the exact amounts required, and these differences for the years 1912 and 1913 are tabulated on schedules herewith submitted.

Debenture Rates for each of the school sections, when applied on their respective assessments, as shown on the Assessment Table attached hereto, differ from the actual charges made on the roll, by reason of property transfers to other sections, and various errors, as enumerated on this tabulated schedule.

Overlevies on school sections have been used for General Township purposes, while short levies have been made good from the General Township Funds. This procedure is not correct, and must be discontinued at once.

Moneys collected from a certain school section, for debenture purposes, must be used in payment of that school's debentures. Where an overcollection is made in any one year, it is to be placed to the credit of that school section, and be deducted from the levy made the following year. Where the rate is short collected, it must be added to the next year's rate.

Reference to the lists appended shows that sections 4 and 10 were overlevied in both 1912 and 1913, while section 11 was shortlevied in both years, and section 9 was shortlevied in 1912 and overlevied in 1913.

By-Laws.

Condition of the By-laws is very bad. They are all made out on loose sheets, many being torn and mutilated, and were found in a large case, tied up in bundles, without any method whatever, the years being all mixed up, those of the past few years being tied up with those of twenty years back.

Many By-laws are missing, and others are incomplete.

Most of them are not dated, and a large number are not numbered.

By-laws for the most part are only signed by the Reeve, and some do not bear the seal of the Corporation.

Debenture By-laws were found for each of the issues made for school purposes, but the requisition from the School Trustee could only be found in one case.

Levying Rates. By-laws levying the rates for the various purposes each year are in a very incomplete form. Some do not mention any amount at all, but merely authorize the collection of a sum sufficient to meet expenses. Others have blank spaces where the amounts to be raised were intended to be inserted and in making the special levies for the different school sections, the By-laws refer to accompanying schedules, but none were attached nor could they be found. In no case could I find a By-law where the rates on the assessment were mentioned. In cases where the amounts to be levied were mentioned in the By-laws, they always differed from the amounts actually charged on the Collector's Roll.

School Trustees Requisitions are not on record. It seems to have been the custom to accept the verbal requisition from a member of the School Board.

Borrowing Money. By-laws were passed each year, on printed forms supplied by the bank, signed by the Reeve and bearing the seal of the Corporation, authorizing the Reeve with the Treasurer to borrow money from the Royal Bank. The following is a digest of the By-laws:—

1912 By-law No. 419 authorized	$3,000	Total loans in that year amounted to $4,660
1913 By-law (no No.) authorized	2,500	$800.
1913 By-law No. 453 authorized	1,500	Total loans in that year amounted to $7,050
1913 By-law (no No.) authorized	4,000	Total loans to 31st July, 1914, amounted to
1914 By-law No. 501 authorized	8,000	$5,250.

It will be noticed that the amount borrowed in 1912 exceeded the amount authorized by By-law 419 by $1,660. No other By-law could be found supplementing By-law No. 419.

Appointing Officers. By-laws were passed at the first meeting in each year, appointing the following officers and fixing their salaries:—

1. Clerk.
2. Treasurer.
3. Collector.
4. Assessor.
5. Auditors.

The following were not appointed until the second meeting:—

1. Solicitor.
2. Engineer.
3. Poundkeepers.
4. Board of Health Officers.
5. Sheep Valuators.
6. Fenceviewers.
7. Pathmasters.

The By-laws appointing this second group, were for the most part incomplete. The form was made out referring to an accompanying schedule, which was not attached.

A List of Officials for the past three years is appended. Where the By-laws did not state the names of the appointees, I have taken them from the printed bills which were got out each year.

It would be advisable to have the township solicitor go over the By-laws and have them consolidated, as many appear to be duplicated, amended and repealed.

By-law Book is necessary in which all By-laws will be pasted in numerical arrangement. An index is to preface the book in which each By-law is to be indexed under its subject matter.

Minutes.

No Index of the Council Minutes had been written up, and this occasioned the reading over of all the Minutes for the period under review, as also for a period, during which a transaction, on which information was sought, may have taken place in.

Minutes have until recently been signed only by the Reeve.

Minutes are not in clear form owing to the accounts passed for payment, at each meeting, being spread all through the minutes.

Pay List should be prepared and signed by the Clerk before each meeting on which all accounts to be passed for payment should be entered. This list should then come before the Council and be passed en bloc, deleting any which are not to be paid, and then be attested by the signature of the Reeve. The Clerk would use this list in writing out the orders on the Treasurer. Pay list would be pasted in the Minute Book.

Otherwise passing of accounts should be set out in the body of the Minutes in one group so as to be easily located.

Minutes of 27th May, 1912, remain unsigned.

Marginal Notations should be made of the subject matter, for ready reference.

Indexing is a matter of importance and should be started at once.

Bonds.

Treasurer's Bond is a guarantee by certain ratepayers on behalf of the Treasurer, J. D. McKenna, for $16,000.

This bond is dated 6th July, 1914, but does not mention any date of expiry. The bond is not sealed nor do the signatures bear evidence of having been witnessed.

Collector's Bond. No bond has as yet been given by the new Collector, Geo. Chapman.

Bond of Collector Keogh given in 1912 was for $15,000, and does not specify the date of expiry. It was in the form of a guarantee given by a few ratepayers, and was not sealed, nor had the signatures been witnessed.

Clerk's Bond is for $400 dated 30th May, 1914, and is guaranteed by the Clerk himself, Geo. H. Watson. The bond is not sealed. This bond is of little value, being merely a guarantee entered into by himself.

Assessor's Bond exists for $400, is dated 30th May, 1914, but is not sealed. This bond, like that given by the Clerk, is not of much value.

No special care had been taken in the keeping of these bonds. They were usually mixed up with bundles of By-laws and were handed to me in the case referred to in the report on the By-laws. The bonds of the Clerk and Assessor were apparently given this year for the first time.

In order that ratepayers should be fully protected, it would be preferable to take out fidelity bonds in an incorporated guarantee company, to the guarantees of private individuals. This can be done by the payment of a small premium.

Neglect of the precaution to secure completed bonds endangers the safety of the municipal finances and Council should act immediately in these matters.

Licenses.

Only one license is issued in the Township, that being for a hotel. The fee charged is $120 per annum, of which the Township received $30.

Board of Health.

Members of the Board are appointed each year by law passed by the Council.

Meetings are held every three months at which all business is transacted.

Accounts Payable were passed by the Board and an order made on the Treasurer, which is signed by the Reeve, who is the Chairman at all Meetings. No record is available of these being passed by the Council.

Minutes are recorded by the Clerk, who is a member of the Board. Some have not been properly signed. They are written in a small note book, which has no identifying mark. A proper book should be got and labelled.

Bank.

Certificate received from the Royal Bank of Canada, Tottenham, shows the following balances in the account with the Township on the various date: —

31 Dec.	1912	Credit balance	$41 65
31 Dec.	1913	Credit balance	3,333 32
31 July	1914	Overdraft	13 04
31 July	1914	Unpaid notes	5,250 00

Differences between these balances and those shown on the Annual Cash Statements, would be outstanding cheques and cash in Treasurer's hands. There was an outstanding cheque in favor of the County Treasurer for County Rates, amounting to $3,000 on the 31st December, 1913.

Bank Account has only been used for surplus cash and not transactions, withdrawals being made by cheque in even sums when money was required to pay accounts.

Cheques drawn on the bank are signed by the Township Treasurer only. A change is necessary that will include the countersign of a second official. The present procedure is, that orders for payments are issued on the Treasurer, signed by the Reeve and Clerk, from which the Treasurer makes out cheques. These cheques are accepted by the bank, without seeing the pay warrants.

No interest has been allowed by the bank on the balances standing from time to time.

Cash Book.

Cash Balance 31st December, 1911, as shown on Auditor's Report for that year, was the amount charged in the Cash Account at the beginning of 1912.

Additions of the several columns had not been made and was done by me, for the years 1912, 1913 and 1914. The only adding done was in bringing down

cumulated totals of both receipts and payments on each page, striking a balance at the foot and carrying forward the balance to start a new page.

Bank Columns were not used, the cheque payments were few, and were entered in the same manner as the Cash ones. Bank account was auxiliary to the Cash, surplus moneys being deposited therein, and cheques drawn thereon to supply the Cash Account.

Receipts from the various sources were gone over and verified. It was noticed that cheques received by the Township Treasurer from outside sources were not always entered on the date on which they were received, being entered in the Cash Book perhaps a week or ten days after. In questioning the Treasurer on this, he explained that he was in the habit of making such entries the day he went to the bank, which would probably be that time after.

Absence of Collector's Cash Book as explained in the report on the Collector's Roll, made it impossible to verify the dates on which the tax moneys were received by the Treasurer.

Railway Tax Grant for the year 1913 was not received until the 25th June, 1914, and was omitted from the Auditor's Statement of that year.

Bank Loans raised were covered by notes bearing interest, signed by the Treasurer. These were all paid before the 31st December in each year. Money borrowed during the current year is still owing.

School Grants from the Legislature and the County were received for the Public Schools only, those for the Separate Schools were paid direct to them.

Division of tax receipts is in accordance with the analysis of the Collector's Roll.

Cash was balanced 20th August, 1914, and agreed with the bank balance then and cash in Treasurer's hands.

Vouchers for all payments were produced and were arranged in order, corresponding to the numbering in the Cash Book.

Payments were not all authorized by the Council in the Minutes, and lists of these are attached. Where it becomes necessary to pay accounts between Council Meetings, they should be confirmed at the next meeting.

Several Refunds of taxes were made and these are exhibited on lists attached.

Statements of salaries paid for each year are submitted. These include the extras, to agree with the salaries and allowances total on the Cash Statements.

Accounts of the Board of Health which were paid, were not confirmed by the Council.

Payments of School moneys were not passed in the Minutes. All payments made to schools were checked into the books of each and with the exceptions enumerated elsewhere were in agreement.

Charges for Registration of births, marriages and deaths were passed upon by the Council in a very uncertain manner. Subjoining is a statement of these charges for the period:—

Amounts paid by Council to local Registrar:

1912		1913	
8 Jan.	$5 40	3 Feb.	$7 20
8 April	3 80	7 July	8 20
8 July (incl. postage, etc.)	10 10	15 Dec.	9 10
7 Oct. (incl. postage, etc.)	9 40		
16 Dec.	5 80		
Total for year	$34 50	Total for year	$24 50

Certificates issued by the Registrar-General:

1911	$7 00
1912	7 80
1913	6 40
Total	$21 20

Clerk Kelly was the Registrar during this period, receiving in all $59.00, which seemingly includes a small sum for stationery, postage, etc., whereas he was only entitled to $21.20, making an overpayment to him of about $37.80.

Order for payment, on the Treasurer No. 199, in favor of L. Irwin, $4.00 for inspecting sheep killed, was only signed by Clerk Kelly, and many others were only signed by the Reeve.

Many of the orders paid by the Treasurer do not constitute a receipt for the payment made, as the endorsement of the payee does not appear thereon. In many cases the signature of another person is appended, or the following form "payee" per "Other person." It seems to have been the custom for a person who was not the payee, to cash the order with the Treasurer, at the same time signing same, for the purpose of taking the money to the payee. This course will have to be discontinued, for the payee endorsement must either be on the pay warrant, or a separate receipt bearing his signature be attached thereto.

Refund by Clerk Kelly $5.25 in 1913 re orders, the Minutes give no definite explanation of.

Condition. The writing up of the Cash Book was generally well done, and the distribution of entries fairly accurate, and presented no difficulties in the matter of understanding the meaning of items. The addition of the various columns has not been done for some years past. The only vouchers available as to the accounts chargeable were the paid warrants which had been issued on Treasurer. The insufficiency of these is commented upon in the report on the Accounts Payable.

Cash Statements are given for each year, in summarized form for all receipts and payments, covering the period.

Ex-clerk Kelly must be called upon by Council to refund the above stated sum of $37.80.

Accounts Payable.

No lists of the Accounts unpaid at the end of any year were available, and it was therefore necessary to make up such from the pay warrants Minute Book, By-laws and outside information. These are attached herewith and are as near as can be ascertained.

No invoices, statement or accounts in any form could be found. The only evidence of debts was that contained in the Minute Book from which the orders on the Treasurer were made up.

In many cases neither the Minutes nor the pay warrants bore any explanation of what the payments were for, or the account chargeable, and in such cases I have used my best judgment in checking the distribution of the charges.

Work done on the roads, fences or bridges was either Day Work or carried through on a verbal contract. No record is available of any written contracts, or of tenders being made.

It was customary for Creditors to present themselves at Council Meetings, and state the amount of their account for which the Council, after consideration,

ordered the issuance of an order on the Treasurer, so that in the great majority of cases, these pay warrants were the only existing record of the accounts, and it was not possible to check them in any way.

Schools.

Tabulated Cash Statement is presented herewith, which was made up from the books of the various school sections.

Books of each section were gone over, and Union Schools verified by statements from each.

Cash balances 31st December, 1911, as certified to by the school Auditors were taken as the starting point.

Receipts, for each of the years shown, correspond with the few differences mentioned below to the payments made to them by the Township, as shown in the Township Cash Book.

								Deduct.	Add.
Year 1912.									
$273.30	paid by	Township,	entered as	$273.35	in books of	S. S. No.	9....	$0 05	
269.96	"	"	"	269.65	"	"	1 ..		$0 31
195.58	"	"	"	194.00	"	"	14 ..		1 58
110.20	"	"	"	108.00	"	"	3 ..		2 20
202.54	"	"	"	202.55	"	"	2 ..	01	....
								$0 06	$4 09
								....	06
							Net difference		$4 03
Year 1913.									
$22.60	paid by	Township,	entered as	$22.62	in books of	S.S. No.	.....	$0 02	less
463.74	"	"	"	463.21	"	"	.....	0 43	more
								$0 41	net

Provincial and County Grants agree with the amounts paid by each of the Treasurers to the Township, and by the Township Treasurer to the Schools. Grants to the Separate Schools were made direct to their respective Treasurers.

Township Grant is the even distribution to the Public Schools from the General School Rate, Separate Schools not participating. In the two years exhibited the Public School supporters were overtaxed on this rate as shown below, the surplus being absorbed in the General Funds of the Township. Surplus collections made from them should be deducted from the following year's levy, and short collections added.

	1912.	1913.
Charges on Collectors' Roll	$3,401 41	$3,293 69
Less defaulters	3 12	3 30
Actual collections	$3,398 29	$3,290 39
Paid to Public Schools as Township Grant ...	3,300 00	3,300 00
Overlevied	$98 29	
Shortlevied	.....	$9 61
Township owes to Public School supporters on General School Rate	$88 68	

Sectional Levies were made on requisitions from the various Boards, although these could not all be found among the Township papers. Tables are presented

herewith showing the analysis of the schools special levy column in the Collector's Roll, as well as the amounts collected from each school section, on this rate. These are further tabulated under the heading of levies and payments, which shows the shortpayment or overpayment, as the case may be, to the different Boards. All differences of this kind are to be adjusted in the rates of the following year. No account has been kept by the Township from year to year to show the levies made, the collections therefrom and the payments therefor. This should be done in a ledger, posted up from the different books.

Several of the School Boards are carrying forward a large surplus from year to year, and their attention is directed to the following, Section 72 Public School Act, which requires the School Trustees "To submit to the Municipal Council on or before the first day of August, or at such time as may be required by the Council, an estimate, for the current year, of the expenses of the Schools under their charge."

By "Current Year" the calendar year is meant. School Trustees will accordingly be guided by the above section, as school supporters have no desire to pay taxes in one year for the support of the schools in the next.

Payments made by some of the Treasurers are not supported by proper vouchers, and greater care is to be exercised in obtaining and preserving records of this nature. Accounts bore no indication of having been passed by the Trustees of any one School.

Bonds have not been given by any of the Treasurers, and it is the duty of Trustees to attend to this matter. The Public School Act, section 75, provides for the Treasurer to give security and deposit same with the clerk of the Municipality. Sub-section 2 of said section states that a Trustee may not be surety for the Treasurer.

Insurance in force on the School Buildings and Equipments, is set out on accompanying schedule. Policy on School in Section No. 1 expired 12th August, 1912, and no premium has since been paid, although new policy has apparently been received.

Bank Accounts are kept by only a few of the Treasurers. The Treasurers of the following schools have received interest as hereunder, on their bank accounts, but have not charged same to their cash accounts:—

School Section No. 3	$16 29
" " 6	1 51
" " 10	80
	$18 60

These amounts must be charged by the respective Treasurers to their Cash accounts this year.

Ledger.

A Ledger should be kept by the Treasurer recording the different levies, their collection and disposal.

Collector's Roll when completed by the Clerk, should be taken and posted to accounts in the Ledger corresponding with the different tax rates shown in the Collector's Roll.

Account should be opened with the Tax Collector, charging him with the total of the Roll, as the amount for which he is accountable, the component parts thereof would then be credited to an account for each, viz.:—

(*a*) County Rates.
(*b*) General Township Rate.
(*c*) Public Schools General Rate.
(*d*) Public Schools Sectional Rate.
Having an account for each school section.
(*e*) Separate Schools Rate.
Having an account for each school section.
(*f*) Debenture Rate.
Having an account for each issue.
(*g*) Dog Tax.
(*h*) Statute Labor.

When this posting is completed the ledger will be in balance.

Tax Collector's Account will be credited with the moneys received from him, and the defaulters list sworn to by him, at the end of the year, any balance means, if a

Debit—The Collector owes that amount to the Township.
Credit—The Collector has overpaid the amount of the Roll.

(*a*) *County Rates* Account will be debited with all payments made to the County Treasurer, and if the original credit represents the County Requisition, any balance means, if a

Debit—An overpayment of the rate.
Credit—The amount owing on the County Rate.

(*b*) *General Township* Rate Account will signify the amount to be expended for general purposes, and can be sub-divided into the different appropriations, which would then be debited with their own expenditures.

(*c*) *Public School* General Rate Account will be debited by transferring the grants to the various sections, any balance, after debiting defaulters means if a

Debit—A debt of the Public School supporters to the Township.
Credit—A liability of the Township to Public School supporters.

(*d*) *Public Schools* Sectional Rate with an account for each school section, will be first credited each one, except the Separate School Sections, with the grant from the Public Schools General Rate Account, and further credited with the Provincial and County Grants (the debit for these two being made to the Provincial and County Treasurers respectively, which accounts would be credited when the payments therefor were received). Each of these accounts will be debited with the payments made to them, and any balance, after debiting defaulters, means if a

Debit—An overpayment to that school section.
Credit—An amount owing to that school section.

(*e*) *Separate Schools* Sectional Rate with an account for each will be debited with all payments made to them and any balance after debiting defaulters, means if a

Debit—An overpayment to that school section.
Credit—An amount owing to that school section.

(*f*) *Debenture Rate* having an account for each issue, will be debited with all debentures paid, and any balance, after debiting defaulters, means if a

Debit—A short levy to that school section on debenture rate.

Credit—An amount owing to that school section on debenture rate.

(*g*) *Dog Tax Account*

(*h*) *Statute Labor Account*

Represent the income from both sources if paid

A *Ledger* containing accounts of this nature is what is badly needed to take care of the number of accounts with the different schools. It must be worked on the double entry system to make it effective.

Estimates.

Statement is presented herewith as an attempt to forecast the financial position for the current year.

Income shown is that levied for the present year, being obtained from the Clerk.

Appropriations for the different expenses are those estimated by Council when fixing the rates for 1914.

Apparent Deficit 31st December, 1913, of $710 has to be made good, and if the expenditures contemplated for the year are not exceeded this will be brought down to $150.

Cash Balance Sheet.

Cash Balance Sheets are presented herewith, made up to the 31st December for the years 1912 and 1913.

At the end of 1912 there was a surplus of $150.05, which the Council of 1913 had to its credit when starting off in that year. This condition altered during the year and changed to a deficiency on the 31st December of $711.87.

This deficiency was caused by the heavy expenditure on the maintenance of roads and bridges, which greatly exceeded the estimate that had been provided in the tax levies. The increased expenditure was apparently due to repairing the damage caused by floods in certain parts of the Township.

Non-Resident Tax arrears could not be separated at the end of 1912, and these have been gathered into the statement of 1913. A list of these is scheduled, separated into two amounts, the first group comprising those now in the County Treasurer's hands for collection, and the second, amounts that should have been recharged on the Collector's Roll for 1913. These latter were returned by the County Treasurer to the Township Clerk for inclusion therein some time in September of that year. This has not yet been done, and the different amounts are still unpaid.

Councilmen and certain of the ratepayers showed great willingness to assist, and their readiness has been very helpful. Particular thanks are due to Councillor Lawlor for his active practical aid, and to the officers of the municipality for their diligence in furnishing information.

All of which is respectfully submitted.

Oscar Hudson,

Chartered Accountant.

Cost of this audit $354.

TOWNSHIP OF ADJALA.

Cash Balance Sheet as at 31st December, 1912.

Immediate Liabilities.			Available Assets.		
I. Accounts Payable		$181 50	I. Cash on hand		$10 23
Tax Collector	$100 00		II. Taxes		1,575 30
Outstanding Orders	81 50		Uncollected 31st December, 1912..	$1,587 58	
	$181 50		Less uncollectable	12 28	
II. County Treasurer—for County Rate ..	$790 76			$1,575 30	
		790 76	III. Tax Collector		7 00
III. Debentures		390 98	IV. Public Schools Shortlevied		33 27
School Section No. 4, Deb. No. 7, By-law No.	$123 29		V. Separate Schools Shortlevied		1 35
School Section No. 9, Deb. No. 3, By-law No.	125 24		VI. School Debentures Shortlevied		17 24
School Section No. 14, Deb. No. 3, By-law No.	142 45				
	$390 98				
IV. Public School Overlevied		110 10			
On General Rate	$98 29				
On Sectional Rate	11 81				
	$110 10				
V. School Debentures Overlevied		21 00			
VI. Surplus		150 05			
		$1,644 39			$1,644 39

Cash Balance Sheet as at 31st December, 1913.

Immediate Liabilities.

I. Accounts Payable		$572 02
Tax Collector	$100 00	
Outstanding Orders	472 02	
	$572 02	
II. County Treasurer—for County Rate		1,281 75
III. Debentures		397 19
School Section No. 9, Deb. No. 4, By-law No. 372	$125 24	
School Section No. 10, Deb. No. 2, By-law No. 418	129 50	
School Section No. 14, Deb. No. 4, By-law No. 371	142 45	
	$397 19	
IV. Public Schools Overlevied		154 72
On General Rate	$88 68	
On Sectional Rate	66 04	
	$154 72	
V. School Debentures Overlevied		31 95
		$2,437 63

Available Assets.

I. Cash on hand		$283 75
II. Taxes		1,218 27
Uncollected 31st December, 1913..	$1,234 83	
Less uncollectable	16 56	
	$1,218 27	
III. Tax Collectors		17 00
IV. Provincial Treasurer—Railway Tax		73 76
V. Non-Resident Land Owners		34 49
VI. Public Schools Shortlevied		49 43
VII. Separate Schools Shortlevied		17 63
VIII. School Debentures Shortlevied		31 43
IX. Deficiency		711 87
		$2,437 63

TOWNSHIP

DIVISION OF ASSESSMENT, 1912,

Letter.	Asssessment Roll Successive Numbers.	Total Assessment.	School Section No. 1.	School Section No. 2.	School Section No. 3.	School Section No. 4.	School Section No. 5.	School Section No. 6.
		$	$	$	$	$	$	$
A-B	1 - 17	34,650	1,000	200	.....	.....	.....	15,000
B	18 - 29	35,360	.....	500	.....	8,260	10,500	6,500
B	30 - 41	15,900	.....	.....	.....	500	.....	.....
B	42 - 53	32,100	.....	.....	.....	.....	6,300	18,500
C	54 - 65	16,050	.....	5,800	550	.....	.....	6,500
C	66 - 77	22,850	.....	13,000	100	350	.....	.....
C	78 - 97	27,425	2,425	.....	.....	100	6,300	.....
C	98 - 116	22,800	.....	.....	.....	2,000	5,100	13,100
C	117 - 132	23,300	.....	.....	100	.....	3,300	.....
D	133 - 149	42,600	4,000	.....	100	.....	1,000	12,300
D	150 - 164	35,600	.....	25,500	.....	.....	200	.....
E	165 - 180	20,100	.....	300	450	150	.....	6,000
F	181 - 197	20,100	.....	.....	1,000	.....	.....	.....
G	198 - 212	24,000	.....	.....	.....	.....	.....	16,100
G	213 - 233	28,000	4,000	4,500	.....	.....	.....	.....
H	234 - 247	36,100	.....	7,300	6,000	1,000	.....	.....
H	248 - 261	33,400	.....	.....	3,500	.....	.....	9,800
H	262 - 273	18,600	3,500	.....	100	.....	5,500	.....
H	274 - 288	23,000	.....	100	.....	.....	14,800	.....
H-I	289 - 302	22,100	1,200	450	.....	.....	16,450	.....
I-J	303 - 317	41,250	14,800	.....	500	5,400	.....	6,500
K	318 - 333	54,500	.....	.....	1,400	10,400	.....	9,500
K-L	334 - 346	47,900	11,000	.....	.....	9,000	.....	6,000
L	347 - 359	31,300	20,700	.....	.....	900	.....	.....
L	360 - 374	32,900	14,900	5,000	.....	.....	.....	3,700
L	375 - 388	29,350	.....	2,950	700	.....	25,700	.....
M	.....	47,800	8,300	1,000	.....	6,500	12,000	6,000
M	.....	41,650	.....	4,500	500	22,750	3,500	.....
M-Mc	.....	28,400	.....	3,300	2,500	400	6,000	16,000
Mc	.....	33,650	12,000	7,000	2,000	.....	8,700	.....
Mc	.....	18,350	.....	.....	.....	2,000	.....	.....
Mc	.....	36,900	.....	.....	.....	3,400	.....	.....
Mc	.....	36,300	.....	.....	.....	31,100	.....	.....
N O	.....	47,450	.....	.....	500	.....	19,900	5,000
O	.....	45,150	.....	6,500	.....	20,800	4,500	.....
P	.....	32,600	4,000	4,200	2,000	1,300	.....	5,000
P	.....	29,350	.....	250	1,200	.....	6,300	.....
Q-R	.....	46,800	.....	.....	11,300	.....	7,300	5,200
R	.....	19,300	2,500	2,000	200	.....	.....	.....
R	.....	31,300	.....	.....	.....	8,500	8,000	.....
R	.....	14,400	.....	.....	.....	.....	13,300	.....
S	.....	20,800	.....	4,000	.....	.....	.....	.....
S	.....	17,800	.....	9,100	.....	200	3,500	.....
S	.....	33,200	.....	200	.....	.....	12,600	.....
S	.....	45,200	.....	.....	12,000	.....	5,300	9,900
T	.....	17,700	.....	100	.....	.....	6,300	2,800
T-V-W	.....	17,000	13,000	.....	.....	.....	.....	.....
	Forward...	1,432,335	126,325	107,750	46,700	135,010	212,350	179,400

OF ADJALA.

IN ACCORDANCE WITH SCHOOL SECTIONS.

School Section No. 7.	School Section No. 8.	School Section No. 9.	School Section No. 10.	School Section No. 11.	School Section No. 12.	School Section No. 13.	School Section No. 14.	School Section No. 9. Separate.	School Section No. 10. Separate.
$	$	$	$	$	$	$	$	$	$
.....	.....	5,500	.....	.....	450	.....	.....	.....	3,500
.....	9,600	.....	.....	.....	.....	.....	.....	.....	.....
2,500	11,100	1,000	.....	.....	.....	800	.....	.....	.....
.....	.....	2,500	.....	.....	.....	.....	2,800	2,000	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,000	200
.....	4,400	.....	.....	.....	.....	.....	.....	.....	5,000
6,800	1,000	4,500	4,000	.....	.....	.....	2,300	.....	.....
100	.....	.....	.....	.....	.....	.....	2,500	.....	.....
.....	.....	900	4,000	7,100	.....	.....	5,900	2,000	.....
.....	4,200	3,500	.....	.....	.....	3,000	.....	.....	14,500
.....	.....	.....	1,000	.....	.....	.....	.....	400	8,500
100	1,600	1,200	.....	2,700	.....	.....	.....	5,000	2,600
1,800	6,500	.....	.....	.....	.....	4,300	.....	6,500	.....
3,400	.....	3,000	.....	.....	.....	.....	1,500	.....	.....
7,300	8,900	.....	200	.....	.....	.....	.....	.....	3,100
.....	.....	4,500	6,300	.....	.....	.....	.....	.....	11,000
.....	10,000	.....	2,100	.....	.....	.....	.....	8,000	.....
.....	.....	1,900	.....	.....	.....	.....	.....	.....	7,600
.....	3,600	500	.....	4,000	.....	.....	.....	.....	.....
3,000	.....	.....	800	.....	.....	.....	.....	.....	200
8,100	.....	.....	2,000	500	.....	.....	.....	.....	3,450
.....	5,000	2,200	.....	.....	.....	.....	.....	.....	26,000
.....	.....	1,600	.....	.....	.....	.....	1,800	18,500	.....
.....	.....	8,200	.....	.....	.....	1,500	.....	.....	.....
3,800	5,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,000	.....	.....	.....	.....	.....	.....	.....	.....	11,000
.....	.....	.....	1,200	.....	.....	.....	.....	.....	9,200
.....	.....	.....	.....	.....	.....	.....	.....	.....	200
.....	3,950	.....	.....	.....	.....	.....	.....	.....	.....
.....	5,550	.....	.....	.....	.....	.....	5,900	4,900	.....
.....	7,600	.....	4,600	6,300	.....	.....	9,000	.....	6,000
.....	4,800	.....	.....	.....	.....	.....	.....	.....	400
.....	.....	.....	9,200	.....	.....	.....	.....	7,200	5,650
.....	.....	.....	.....	.....	.....	.....	2,500	4,350	6,500
2,400	.....	600	9,300	2,000	.....	.....	1,800	.....	.....
6,500	.....	3,900	4,500	4,100	.....	.....	1,900	.....	700
.....	.....	.....	5,500	7,000	.....	.....	.....	10,000	500
3,700	4,000	.....	3,800	100	.....	3,000	.....	.....	.....
.....	.....	900	.....	.....	.....	4,600	4,000	.....	5,300
.....	.....	.....	.....	.....	.....	.....	.....	1,100	.....
200	6,700	.....	3,500	4,200	.....	.....	.....	.....	2,200
.....	.....	.....	.....	.....	.....	.....	.....	5,000	.....
.....	6,800	.....	.....	.....	.....	.....	.....	2,200	11,400
.....	4,000	.....	.....	13,500	.....	.....	500	.....	.....
.....	200	3,300	.....	.....	.....	.....	.....	.....	5,000
.....	.....	.....	4,000	.....	.....	.....	.....	.....	.....
52,700	115,000	49,700	66,000	51,500	450	17,200	42,400	80,150	149,700

TOWNSHIP

DIVISION OF ASSESSMENT, 1913, IN

Letter.	Collectors' Roll. Page No.	Total Assessment.	School Section No. 1.	School Section No. 2.	School Section No. 3.	School Section No. 4.	School Section No. 5.	School Section No. 6.	School Section No. 7.
			$	$	$	$	$	$	$
A-B	1	70,775	10,000	700	.....	8,025	10,500	22,000	800
B-C	2	61,750	.....	5,800	550	600	6,300	25,500	1,700
C	3	59,650	2,500	12,500	100	250	6,400	13,100	6,000
C-D	4	51,100	4,000	.....	.....	2,000	8,300	11,600	.....
D-E	5	52,150	.....	25,500	750	.....	1,200	900	.....
F-G	6	49,500	.....	200	5,300	.....	.....	10,600	6,200
G-H	7	58,600	4,000	8,000	.....	1,000	.....	5,500	7,600
H	8	62,400	3,500	3,600	9,500	.....	11,000	9,800	.....
H-I	9	45,550	1,150	450	300	.....	25,750	.....	11,100
J-K	10	76,150	14,500	.....	1,900	15,800	.....	6,500	.....
K-L	11	68,600	11,000	.....	.....	9,200	.....	18,500	.....
L	12	47,600	36,600	.....	500	600	.....	3,700	3,800
L-M	13	77,450	8,300	5,250	700	6,500	38,500	6,000	3,200
M-Mc	14	74,400	.....	7,800	2,600	24,400	9,500	16,000	.....
Mc	15	40,500	13,500	5,500	2,000	.....	8,700	.....	.....
Mc	16	62,000	.....	.....	.....	37,700	.....	.....	.....
Mc-N-O	17	75,900	.....	.....	500	150	19,500	5,500	.....
O-P	18	70,800	.....	10,500	1,500	24,900	4,500	5,000	1,600
P-Q	19	56,550	4,000	450	1,200	.....	13,300	.....	7,700
Q-R	20	62,000	2,500	2,000	11,500	8,500	.....	5,200	5,700
R-S	21	68,400	.....	4,000	12,000	.....	20,300	.....	.....
S	22	60,400	.....	9,100	.....	200	21,300	.....	.....
S-T-W	23	66,050	13,000	100	.....	150	6,400	15,900	.....
W	24	67,700	18,800	8,000	800	27,300	5,000	.....	1,000
W-Y	25	39,155	.....	21,300	300	.....	2,000	.....	3,500
		1,535,130	147,350	130,750	52,000	167,275	218,450	181,300	59,900
		$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
County Rate ..... 2 8-10 Mills.		4,298 37	.....	.....	.....	.....	.....	.....	.....
Township Rate..... 4 Mills.		6,140 32	.....	.....	.....	.....	.....	.....	.....
General School Rate. 2 5-10 Mills.		3,293 69	368 39	326 88	130 00	418 29	547 38	453 25	149 75
Special School Rate..		2,574 65	235 76	209 20	78 11	250 89	458 74	362 60	161 64
Mills		.....	1 6-10	1 6-10	1 5-10	1 5-10	2 1-10	2	2 7-10
Separate School Rate		862 22	.....	.....	.....	.....	.....	.....	.....
Mills		.....	.....	.....	.....	.....	.....	.....	.....
Debenture Rate.....		537 80	.....	.....	.....	133 82	.....	.....	.....
Mills		.....	.....	.....	.....	8-10	.....	.....	.....
Statute Labor Rate..		195 00	.....	.....	.....	.....	.....	.....	.....
Dog Tax.....		264 00	.....	.....	.....	.....	.....	.....	.....
Total		18,166 05							

$1,135,485....Land Value Assessed
396,940....Buildings Value Assessed
1,050....Business Assessment
800....Taxable Income.
855....Telephone Companies

$1,535,130....Total Assessment

OF ADJALA.

ACCORDANCE WITH SCHOOL SECTIONS.

School Section No. 8.	School Section No. 9.	School Section No. 10.	School Section No. 11.	School Section No. 12.	School Section No. 13.	School Section No. 14.	School Section Separate No. 9.	School Section Separate No. 10.	General only.
$	$	$	$	$	$	$	$	$	$
9,600	5,200	.....	.....	450	.....	.....	.....	3,500	.....
11,100	2,500	.....	.....	.....	.....	2,800	3,500	1,400	.....
3,500	4,500	4,000	.....	.....	.....	2,000	.....	4,800	.....
4,200	900	3,800	7,700	.....	.....	8,200	2,000	8,400	.....
.....	6,500	1,000	.....	.....	.....	.....	400	15,900	.....
8,100	4,000	.....	2,700	.....	.....	900	11,500	.....	.....
10,100	7,800	6,000	.....	.....	.....	.....	.....	8,600	.....
10,000	2,800	2,800	.....	.....	.....	.....	8,000	1,400	.....
2,000	.....	800	4,000	.....	.....	.....	.....	.....	.....
5,000	2,500	.....	500	.....	.....	.....	.....	29,450	.....
.....	7,300	.....	.....	.....	.....	3,400	19,000	200	.....
.....	2,400	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	9,000	.....
3,500	.....	1,200	.....	.....	.....	.....	.....	9,400	.....
1,300	.....	.....	.....	.....	.....	4,600	4,900	.....	.....
9,500	.....	4,600	.....	.....	.....	3,300	.....	6,900	.....
7,500	.....	9,200	6,300	.....	.....	7,000	8,750	11,500	.....
1,100	600	10,800	2,000	.....	.....	4,300	4,000	.....	.....
.....	3,900	3,900	9,300	.....	.....	1,800	10,000	1,000	.....
5,000	3,000	11,300	1,500	.....	.....	300	.....	5,500	.....
6,800	5,500	8,000	4,400	.....	.....	4,000	1,100	2,300	.....
9,500	.....	.....	.....	.....	.....	.....	6,700	13,600	.....
4,200	3,300	4,000	13,500	.....	.....	500	.....	5,000	.....
400	.....	4,400	.....	.....	.....	2,000	.....	.....	.....
7,200	.....	3,800	200	.....	.....	.....	.....	.....	855
119,600	62,700	79,600	52,100	450	.....	45,100	79,850	137,850	855
$ c.	$ c.	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.	$ c.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
299 00	156 75	199 00	129 00	1 13	.....	112 75	.....	.....	2 12
275 07	125 40	183 08	125 04	88	.....	108 24	.....	.....	.....
2 3-10	2	2 3-10	2 4-10	2	.....	2 4-10	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	558 75	303 27	.....
.....	.....	.....	.....	.....	.....	.....	7	2 2-10	.....
.....	125 40	143 28	.....	.....	.....	135 30	.....	.....	.....
.....	2	1 8-10	.....	.....	.....	3	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

37,742....Acres Cleared Land
2,932.... " Swamp Land
2,531.... " Slash Land
3,003.... " Wood Land

46.208....Total Acres in Municipality

TOWNSHIP OF ADJALA.

DIVISION OF ASSESSMENT 1912 IN ACCORDANCE WITH SCHOOL SECTIONS.

Letter.	Assessment.	Total Assessment.	School Section No. 1.	School Section No. 2.	School Section No. 3.	School Section No. 4.	School Section No. 5.	School Section No. 6.	School Section No. 7.	School Section No. 8.	School Section No. 9.	School Section No. 10.	School Section No. 11.	School Section No. 12.	School Section No. 13.	School Section No. 14.	School Sec. No. 9 Separate.	School Sec. No. 10 Separate.
.....	Forward	1,432,335	126,325	107,750	46,700	135,010	212,350	179,400	52,700	115,000	49,700	66,000	51,500	450	17,200	42,400	80,150	149,700
.....	.....	49,150	14,000	.....	4,500	18,850	5,000	.....	4,000	800	.....	.....	.....	.....	.....	2,000	.....	.....
.....	.....	28,900	1,000	8,000	800	8,600	.....	.....	.....	2,100	.....	8,400	.....	.....	.....	.....	.....	.....
.....	.....	27,400	.....	21,400	300	.....	2,000	.....	3,500	.....	.....	.....	200	.....	.....	.....	.....	.....
.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	300	.....	.....	.....	.....	.....	.....
.....	.....	1,538,085	141,325	137,150	52,300	162,460	219,350	179,400	60,200	117,900	49,700	74,700	51,700	450	17,200	44,400	80,150	149,700
County Rate .... 2 6-10 Mills		3,999 02	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Township Rate.. 2 3-10 Mills		3,537 73	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gen. School Rate. 2 6-10 Mills		3,401 41	369 53	358 15	135 98	421 09	546 91	466 44	156 52	317 46	137 02	192 66	135 72	1 17	36 92	125 84	.....	.....
Spec. School Rate		1,583 96	155 46	205 74	52 30	129 97	329 03	197 34	150 50	165 06	39 76	.....	82.72	2 00	43 00	31 08	.....	.....
	Mills		1 1-10	1 5-10	1	8-10	1 5-10	1 1-10	2 5-10	1 4-10	8-10		1 6-10	4 4-9	2 5-10	7-10		
Sep. School Rate.		799 51	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	545 02	254 49
	Mills																6 8-10	1 7-10
Debenture Rate..		521 88	.....	.....	.....	129 27	.....	.....	.....	.....	124 25	134 46	.....	.....	.....	133 20	.....	.....
	Mills					8-10					2 5-10	1 8-10				3		
Stat. Labor Rate.		172 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dog Tax		276 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....		14,291 51																

$1,137,560 Land Value Assessed.
398,275 Buildings Value Assessed.
1,450 Business Assessment.
800 Taxable Income.
1,538,085 Total Assessment.

37,687 Acres Cleared Land.
2,951 Acres Swamp Land.
2,542 Acres Slash Land.
3,028 Acres Wood Land.
46,208 Total Acres in Municipality.

TOWNSHIP OF ADJALA.

List of Dogs Assessed in 1912, but Not Charged on Collector's Roll.

Beatty, Ben.	Hockley.	1
Cole, Emmerson	Hockley.	1
Flemming, Wm.	Hockley.	1
Fish, John	Hockley.	1
Graham, Jas.	Achill	1
Howard, Jos.	Connor (Assessed for two but only charged for one)	1
Lawlor, Frank	Loretto	1
Moran, Wm.	Loretto (Assessed for two but only charged for one)	1
McCann, John	Loretto	1
McCullough, Bolton	Connor	1
McFarlane, Margaret	Ennis	1
McGinty, T.	Achill	1
McKenna, J. D.	Loretto (Assessed for two but only charged for one)	1
O'Leary, Dennis	Ennis (Assessed for two but only charged for one)	1
Proctor, Jas.	Hockley.	1
Pettit, Wm.	Ballycroy	1
Turner, Wm.	Ballycroy	1
Wilson, R. J.	Hockley.	1
		18

List of Dogs Assessed in 1913, but Not Charged on Collector's Roll.

Courtney, John	Alliston	1
Howard, Jos.	Connor	1
Jeffcott, Rev. M. J.	Colgan	1
Lee, David	Connor (Assessed for two but only charged for one)	1
Proctor, Jas.	Hockley.	1
Rossiter, Ed.	Keenansville (Assessed for two but only charged for one)	1
Smith, John J.	Hockley.	1
		7

TOWNSHIP OF ADJALA.

Collector's Summary, for Year 1912.

Collector of Taxes	Dr.	$15,900 32	
County Expenditure Rate	Cr.		$3,999 02
Township Expenditure Rate	Cr.		3,537 73
Public Schools General Rate	Cr.		3,401 41
Public Schools Sectional Rate	Cr.		1 583 96
Separate Schools Rate	Cr.		799 51
Debenture Rate	Cr.		524 24
Dog Tax	Cr.		276 00
Statute Labor	Cr.		172 00
Arrears of 1911 Taxes	Cr.		1,606 45
		$15,900 32	$15,900 32

Collector's Settlement for Year 1912.

Taxes to be collected as per Roll	Dr.	$15,900 32	
Collections 1911 Arrears	Cr.		$1,606 45
Collections Current Year	Cr.		12,694 27
Taxes Uncollected—carried forward to next year	Cr.		1,575 30
Non-Resident Returns—to County Treasurer	Cr.		12 28
Errors as listed			5 02
Collector owes			7 00
		$15,900 32	$15,900 32

TOWNSHIP OF ADJALA.

Collector's Summary for Year 1913.

Collector of Taxes ....Dr.	$19,708 59	
County Expenditure Rate ....Cr		$4,298 37
Township Expenditure Rate ....Cr.		6,140 32
Public Schools General Rate ....Cr.		3,293 69
Public Schools Sectional Rate ....Cr.		2,574 65
Separate Schools Rate ....Cr.		849 02
Debenture Rate ....Cr.		518 24
Dog Tax ....Cr.		264 00
Statute Labor ....Cr.		195 00
Arrears of 1912 Taxes ....Cr.		1,575 30
	$19,708 59	$19,708 59

Collector's Settlement for Year 1913.

Taxes to be collected as per Roll ....Dr.	$19,708 59	
Collections 1912 Arrears ....Cr.		$1,575 30
Collections Current Year ....Cr.		16,881 11
Taxes uncollected—carried forward to next year ....Cr.		1,218 27
Non-Resident Returns—to County Treasurer ....Cr.		16 56
Errors as listed ....Cr.		45
Deductions from Roll—as per Minutes, 12 January, 1914 ....Cr.		6 90
Collector owes		10 00
	$19,708 59	$19,708 59

TOWNSHIP OF ADJALA.

List of Errors in Cross Additions of Tax Rates, Collector's Roll, 1912.

Page					
2	Brown, Robt...Alliston	was $27.00;	should have been	$28.00—difference	$1 00
9	Gamble, Sam. .Hockley	was 47.80;	should have been	48.80—difference	1 00
11	Hanavan, Jas..Achill	was 44.50;	should have been	45.50—difference	1 00
24	O'Leary, J. K..Ennis	was 4.09;	should have been	5.09—difference	1 00
26	Rossiter, Ed. ..Colgan	was 96.05;	should have been	97.05—difference	1 00
31	Wallace, Ed. ..Athlone	was 2.35;	should have been	2.37—difference	02
31	Ward, Jas. ....Connor	was 34.40;	should have been	35.40—difference	1 00
					$6 02
12	Hogg, John ...Connor	was 6.16;	should have been	5.16—difference	1 00
					$5 02

List of Errors in Additions of Total Taxes Column, Collector's Roll, 1912.

Chargeable to Collector Keough.

Page					
3	Error in addition of taxes column was	$329.80;	should have been	$330.80—diff.	$1 00
15	Error in addition of taxes column was	620.69;	should have been	621.69—diff.	1 00
21	Error in addition of taxes column was	355.30;	should have been	356.30—diff.	1 00
27	Error in addition of taxes column was	558.06;	should have been	561.06—diff.	3 00
29	Error in addition of taxes column was	524.99;	should have been	525.99—diff.	1 00
					$7 00

LIST OF ERRORS IN CROSS ADDITION OF TAX RATES, COLLECTOR'S ROLL, 1913.

Page			
7	Gordon, Geo. . . Tottenham . was $23.67; should have been $23.72—difference		$0 05
15	McCann, Jas. . Achill .....was 4.08; should have been 4.48—difference		40
			$0 45

LIST OF ERRORS IN ADDITIONS OF TOTAL TAXES COLUMN, COLLECTOR'S ROLL, 1913.

CHARGEABLE TO COLLECTOR KEOGH.

Page		
1	Error in addition of taxes column was $810.84; should have been $820.84—diff.—	$10 00
		$10 00

COLLECTOR KEOUGH'S DEBT.

Short charges to him in 1912	$7 00
Short charges to him in 1913	10 00
	$17 00

TOWNSHIP OF ADJALA.

LIST OF UNPAID TAXES FROM 1911 ROLL.

Geo. K. Keough, Collector.

NON-RESIDENTS.

No. on Roll.	Name of Person Assessed.	Concession.	Lot.	Acres.	Taxes.
153	Holland, Rose	8	E. pt. 10	1	$1 24
169	Hughes, Thomas	7	E. 14	¼	3 35
316	Peacock, Thos.	7	E. pt. 23	100	5 20
313	Pratt, Henry	7	22	200	53 69
357	Serr, Thos.	1	E. pt. 14	50	7 68
372	Small, Peter	5	E. pt. 1	3	2 60
353	Ryan, Michael	5	W. pt. 25	1	1 21
422	Wilson, R. J.	1	Pt. 24	1	1 92
					$76 89

LIST OF UNPAID TAXES FROM 1912 ROLL.

Geo. K. Keough, Collector.

NON-RESIDENTS.

No. on Roll.	Name of Person Assessed.	Concession.	Lot.	Acres.	Taxes.
176	Fitzpatrick, Thos.	7	23	200	$9 96
296	Hughes, Thos.	7	E. pt. 13	¼	2 32
					$12 28

LIST OF UNPAID TAXES FROM 1913 ROLL.

Geo. K. Keough, Collector.

NON-RESIDENTS.

No. on Roll.	Name of Person Assessed.	Concession.	Lot.	Acres.	Taxes.
	Fitzpatrick, Thos.	7	23	200	$6 65
269	Hughes, Thos.	7	Pt. 13	4	3 24
460	McNamara, Jas.	8	Pt. 10	½	1 80
	Beeton Telephone Co.				4 87
					$16 56

TOWNSHIP OF ADJALA.

Taxes Refunded for the Year 1912.

Beatty, J.	Dog tax	$1 00
Courtney, J.	Dog tax	2 00
Dwyer, Jas.	Dog tax	1 00
Feheley, Thos.	Overcharge	5 70
Galbraith, Mrs.	Dog tax and overcharge	3 00
Horan, F.	Dog tax	1 00
Hammel, T.	Dog tax	1 00
Joyce, H.	Dog tax	1 00
Kerr, B.	Dog tax	1 00
Keough, Geo.	Dog tax	1 00
Moffatt, R.	Dog tax	1 00
Morrow, Jos.	Dog tax	1 00
McCullough, J.	Dog tax	1 00
McCanu, Hugh	Dog tax	1 00
McGovern, Jas.	Dog tax	1 00
O'Leary, P.	Dog tax	1 00
Neagle, Thos.	Dog tax	1 00
Ryan, Thos.	Overcharge	5 20
Ryan, Thos.	Over-assessment	4 50
Sloan, R.	Dog tax	1 00
Ward, R.	Dog tax	1 00
		$36 40

TOWNSHIP OF ADJALA.

Taxes Refunded for the Year 1913.

Allan, Mrs. Sara	Refund	$2 00
Ball, J. A.	Refund	5 65
Barry, S.	Refund	3 48
Cole, John	Refund	8 40
Flemming, Jos.	Refund	8 00
Galbraith, Mr.	Refund	2 40
Lawlor, Wm.	Refund	7 40
Lee, Geo.	Dog tax	1 00
Lyons, John	Dog tax	1 00
Mills, Robert	Dog tax	1 00
McFarlane, Thos.	Dog tax	1 00
McKenzie, Thos.	Refund	1 00
O'Hearn, M.	Refund	5 70
O'Leary, D. C.	Dog tax	1 00
Parker, R.	Refund	3 60
Robins, Jos.	Dog tax	1 00
Ryan, Med.	Refund	3 30
Swaffield, Thos.	Dog tax	1 00
Walsh, Thos.	Refund	2 32
Woodyard, Sam.	Dog tax	1 00
		$61 25

Taxes Refunded for the Year 1914.

Hanley, Michael	Dog tax	$1 00
Hogben, Geo.	Refund	1 09
Kerr, Wm.	Refund	5 65
Langley, Simon	Refund	6 90
Mono Mills Telephone Co.	Refund	2 22
Robins, Jas.	Dog tax	1 00
		$17 86

TOWNSHIP OF ADJALA.

NON-RESIDENT TAXES ON BOOKS OF COUNTY TREASURER TO 31ST DECEMBER, 1913.

Wilson, R. J., Pt. 24	$2 55
Hughes, Thos., E. pt. 13, Con. 7	3 56
Holland, Rose, Pt. E. ¼ Lot 14, Con. 7	1 65
Fitzpatrick, Thos., Lot 23, Con. 7	7 31
McNamara, Jas., E. pt. 10, Con. 8	1 98
Beeton Telephone Co.	5 36
	$22 41

NON-RESIDENT TAXES 31ST DECEMBER, 1913.

Returned by County Treasurer to Township, September, 1913, but these were not then charged on the Roll.

	Year.	
Ryan, Michael W., Pt. Lot 25, Con. 5	1911	$1 21
Peacock, Thos., Lot 23, Con. 7	1911	5 20
Hughes, Thos., E. pt. Lot 10, Con. 8	1911	1 24
Hughes, Thos., Pt. E. ¼ Lot 14, Con. 7	1911	2 11
Hughes, Thos., E. pt. 13, Con. 7	1912	2 32
		$12 08

TOWNSHIP OF ADJALA.

CASH STATEMENT FOR CALENDAR YEAR 1912.

Receipts.

General Township sources			$4,379 92
Taxes		$4,012 54	
General Taxes—Residue 1911	$1,606 45		
General Taxes—Current year	2,386 13		
Non-resident Arrears	56 36		
	$4,048 94		
Less Tax Rebates $18 40			
Dog Tax Refunds 18 00	36 40		
	$4,012 54		
Licenses	.....	30 00	
Railway Tax for year 1912	.....	73 96	
County Grants	.....	217 22	
Grant for South Townline	177 10		
Grant for South Townline	40 12		
	$217 22		
Adjoining Township Grants	.....	46 20	
Township of Mono, tile and gravel	8 70		
Township of Albion	37 50		
	$46 20		
		$4,379 92	
County Rates	.....	.....	3,999 02
Schools	.....	.....	6,504 88
Public	.....	5,705 37	
Legislative Grant	600 00		
County Grant	120 00		
Township Grant	3,401 41		
Levy on Requisitions	1,583 96		
	$5,705 37		
Separate	.....	799 51	
Levy on Requisitions	799 51		
		$6,504 88	

School Debentures	.....	.....	514 34
Special levies on School Sections	524 24		
Less Refunded Casserley	9 90		
	$514 34		
Proceeds from Debenture Issue S.S. No. 10, By-law No. 418			1,000 00
Bank Loans			4,660 00
Cash Balance 31st December, 1911			43 78
			$21,101 94

Payments.

General Township Purposes			$4,858 90
Salaries and Allowances		$1,079 40	
Priuting and Stationery		113 30	
Charity		84 50	
Interest		111 95	
Beeton Agricultural Society Grant		10 00	
Rent		4 00	
Miscellaneous		4 60	
Sheep killed by dogs		45 35	
Roads and Bridges		3,033 45	
Wire Fencing		365 15	
Adjusting School Matters		49 50	
		$4,901 20	
Less expense recovered from S.S. No. 9	$21 00		
Less expense recovered from S.S. No. 10	21 30		
		42 30	
		$4,858 90	
County Rates		.....	3,790 80
Schools, including debentures $1,000.00		.....	7,384 82
Public		6,584 30	
Separate		800 52	
		$7,384 82	
School Debentures and Interest		.....	397 19
School Section No. 9, Debentures No. 2		125 24	
School Section No. 10, Debentures No. 1		129 50	
School Section No. 14, Debentures No. 2		142 45	
		$397 19	
Bank Loans paid			4,660 00
Cash Balance 31st December, 1912			10 23
			$21,101 94

TOWNSHIP OF ADJALA.

Cash Statement for Calendar Year 1913.

Receipts.

General Township Sources			$6,906 02
Taxes		$6,869 64	
General Taxes—Residue 1912	$1,575 30		
General Taxes—Current year	5,347 14		
Non-resident Arrears	8 45		
	$6,930 89		
Less Tax Rebates $53 25			
Dog Tax Refunds 8 00			
	61 25		
	$6,889 64		
Licenses	.....	30 00	
County Grant to South Townline	.....	6 38	
		$6,906 02	

County Rates	.....	.....	4,298 37
Schools	.....	.....	7,275 00
Public	.....	6,425 98	
Legislative Grant	450 54		
County Grant	107 10		
Township Grant	3,293 69		
Levy on Requisitions	2,574 65		
	$6,425 98		
Separate	.....	849 02	
Levy on Requisitions	849 02		
		$7,275 00	
School Debentures		.....	506 99
Special levies in School Sections		518 24	
Less Refunded to W. Hawkins S.S. No. 9		11 25	
		$506 99	
Bank Loans			7,050 00
Cash Balance 31st December, 1912			10 23
			$26,046 61

Payments.

General Township Purposes			$7,100 46
Salaries and Allowances		$1,157 30	
Printing and Stationery		115 17	
Charity		22 00	
Interest		185 56	
Beeton Agricultural Society Grant		10 00	
Rent		29 00	
Miscellaneous		19 95	
Sheep killed by dogs		17 83	
Board of Health		103 10	
Roads and Bridges		4,946 90	
Wire Fencing		493 65	
		$7,100 46	
County Rates		.....	3,790 76
Schools		.....	7,307 37
Public		6,442 51	
Separate		864 86	
		$7,307 37	
School Debentures and Interest		.....	514 27
School Section No. 4, Debenture No. 7		123 29	
School Section No. 4, Debenture No. 8		123 29	
School Section No. 9, Debenture No. 3		125 24	
School Section No. 14, Debenture No. 3		142 45	
		$514 27	
Bank Loans paid			7,050 00
Cash Balance 31st December, 1913			283 75
			$26,046 61

TOWNSHIP OF ADJALA.

CASH STATEMENT FOR SEVEN MONTHS ENDING 31ST JULY, 1914.

Receipts.

General Township Sources			$1,368 20
General Taxes		$1,200 41	
Residue 1913	$1,218 27		
Less Tax Rebate	17 86		
	$1,200 41		
Licenses		30 00	
Mrs. Fields *re* Lowry's Ditch		4 00	

Tossoronto Township *re* Telephone Taxes	22 57	
Railway Tax Grant 1913	73 76	
Railway Tax Grant 1914	37 46	
	$1,368 20	
Schools	.....	5 76
County Grant—Adjala and Mono School	5 76	
School Debentures—		
Received from Jas. Reynolds, S.S. No. 9	9 20	
Paid same to Ed. Ryan, S.S. No. 9, who paid in error	9 20	
Bank Loans—Unpaid 31st July, 1914	.....	5,250 00
Notes given to cover same	5,250 00	
		$6,623 96
Cash Balance 31st December, 1913		283 75
		$6,907 71

Payments.

General Township Purposes		$2,343 42
Salaries and Allowances	$ 616 82	
Printing and Stationery	60 00	
Charity	10 00	
Rent	32 00	
Board of Health	46 80	
Sheep killed by dogs	6 65	
Roads and Bridges	1,557 35	
Wire Fencing	13 80	
	$2,343 42	
Schools	.....	2,766 35
Public	2,766 35	
School Debentures	.....	397 19
School No. 9	125 24	
" 10	129 50	
" 14	142 45	
	$397 19	
County Rates	.....	1,281 75
Balance of 1913 levy	1,281 75	
		$6,788 71
Cash Balance 31st July, 1914		119 00
		$6,907 71

TOWNSHIP OF ADJALA.

Salaries and Allowances for Year 1912.

Campbell, Dr. J.	Medical Health Officer	.....	.....	$8 50
Campbell, Wm.	Attending meetings and inspecting	.....	.....	68 00
Casserley, J.	Election expenses	.....	.....	11 00
Fraser, Jas.	Solicitor	.....	.....	40 00
Goodeve, Thos.		.....	.....	109 00
	Attending meetings and inspecting	$104 00		
	Selecting Jurors	5 00		
		$109 00		
Hamilton, Geo.	Election expenses	.....	.....	11 00
Kelly, F.		.....	.....	218 90
	Salary as Clerk	150 00		
	Selecting Jurors	5 00		
	Election expenses	10 00		
	By-laws S.S. No. 10 Deb	4 00		
	Postage, Stationery and Telephone	13 40		
	Registrar Births, Marriages and Deaths	34 50		
	School adjustment	2 00		
		$218 90		

Keough, Geo.	Collector 1911	.....	95 00
Lawlor, J. J.	Attending meetings and inspecting	.....	76 00
Lee, Geo.	Auditor	.....	7 00
Moran, Jos.	Selecting Jurors	.....	5 00
Moran, Jas.	Assessor	.....	85 00
McKenna, J. D.		.....	125 00
	Salary as Treasurer	100 00	
	By-laws S.S. No. 10 Deb.	4 00	
	Postage and Telephone	6 00	
	Trips to Bank	15 00	
		$125 00	
McKenna, R.		.....	14 00
	Election expenses	11 00	
	Sheep valuation	3 00	
		14 00	
O'Leary, John	Auditor	.....	7 00
Ryan, Jos.	Election expenses	.....	11 00
Sheehan, Jas.	Attending meetings and inspecting	.....	104 00
Walsh, Thos.	Attending meetings and inspecting	.....	84 00
			$1,079 40

TOWNSHIP OF ADJALA.

Salaries and Allowances for Year 1913.

Campbell, W. G.	Attending meetings and inspecting	.....	$ 71 00
Casserley, John	Election expenses	.....	11 00
Goodeve, Thos.	Attending meetings and inspecting, and selecting Jurors, $5	.....	130 00
Hamilton, Geo.	Election expenses	.....	11 00
Holt, G.	Attending meetings and inspecting	.....	79 00
Irwin, L.	Inspecting sheep	.....	4 00
Kelly, F.		.....	252 30
	Salary as Clerk	$175 00	
	Postage, Stationery and Telephone	20 05	
	Correcting Assessors' Roll	10 00	
	Election expenses	15 00	
	Selecting Jurors	5 00	
	Division Registrar	24 50	
	Copying Engineer's Award	2 00	
	Collectors' Roll and School Maps	6 00	
		$257 55	
	Less Refund	5 25	
		$252 30	
Keough, Geo. K.	Collector	.....	100 00
Lawlor, J. J.	Attending meetings and inspecting	.....	95 00
Lee, Geo.	Auditor	.....	11 00
Moran, Jos.	Assessor	.....	80 00
Moran, Wm.	Work on Assessors' Roll	.....	5 00
McKenna, J. D.		.....	144 00
	Salary as Treasurer	125 00	
	Postage	5 00	
	Trips to Bank	14 00	
		$144 00	
McKenna, Robt.		.....	13 00
	Election expenses	.....	11 00
	Sheep valuation	2 00	
		$13 00	
O'Leary, John	Auditor	.....	11 00
O'Leary, Wm.	Surveyor	.....	6 00
Ryan, Jas.	Election expenses	.....	11 00
Sheehan, Jas.	Attending meetings and inspecting	.....	123 00
			$1,157 30

TOWNSHIP OF ADJALA.

DIVISION OF DEBENTURE RATE CHARGES, 1912, AS PER COLLECTOR'S ROLL.

Letter	Collector's Roll Page No.	Total Rate.	School Section No. 4.	School Section No. 9.	School Section No. 10.	School Section No. 14.
		$ c.	$ c.	$ c.	$ c.	$ c.
A-B	1	20 36	6 61	13 75	.....	.....
B	2	17 55	40	8 75	.....	8 40
B-C	3	28	28	.....	.....	.....
C	4	25 43	08	11 25	7 20	6 90
C	5	36 25	1 60	2 25	7 20	25 20
D	6	8 75	.....	8 75	.....	.....
D-E	7	1 80	.....	.....	1 80	.....
F	8	12	12	.....	.....	.....
G	9	12 36	.....	7 50	36	4 50
H	10	27 79	5 20	11 25	11 34	.....
H	11	13 49	4 96	4 75	3 78	.....
H	12	2 69	.....	1 25	1 44	.....
I-J	13	4 32	4 32	.....	.....	.....
J-K	14	17 42	8 32	5 50	3 60	.....
K-L	15	18 85	7 20	6 25	.....	5 40
L	16	14 97	72	14 25	.....	.....
M	18	5 20	5 20	.....	.....	.....
M	19	20 36	18 20	.....	2 16	.....
Mc.	20	32	32	.....	.....	.....
Mc.	21	36 30	4 32	.....	8 28	23 70
Mc.	22	45 88	24 88	.....	.....	21 00
N-O	23	20 96	4 40	.....	16 56	.....
O-P	24	38 66	13 28	1 50	10 98	12 90
P	25	29 85	.....	9 75	14 40	5 70
Q-R	26	9 90	.....	.....	9 90	.....
R	27	27 89	6 80	2 25	6 84	12 00
S	28	6 46	16	.....	6 30	.....
S	29	1 50	.....	.....	.....	1 50
S-T	30	8 25	.....	8 25	.....	.....
W	31	28 28	15 08	.....	7 20	6 00
W	32	22 00	6 88	.....	15 12	.....
Collector's roll charges		524 24	139 33	117 25	134 46	133 20
Differences		2 36	4 96	3 00	.....	.....
			4 40	4 00	.....	.....
Rates on assessment		521 88	129 97	124 25	134 46	133 20
Collections		524 24	139 33	117 25	134 46	133 20
Debentures paid		520 48	123 29	125 24	129 50	142 45
Over levied		21 00	16 04	.....	4 96	.....
Short levied		17 24	.....	7 99	.....	9 25
Net		3 76				

DIFFERENCES.

School Section No. 4.....$4 96. (F. Holland—charged on roll although not now in School Section).

School Section No. 4.....$4 40. (J. Haffey—charged on roll although not now in School Section).

School Section No. 9.....$3 00. (Thos. Fitzpatrick—omitted to be charged).

School Section No. 9.....$4 00. (Moses Knight—omitted to be charged).

TOWNSHIP OF ADJALA.

DIVISION OF DEBENTURE RATE CHARGES 1913 AS PER COLLECTOR'S ROLL.

Letter.	Collector's Roll. Page No.	Total Rate.	School Section No. 4.	School Section No. 9.	School Section No. 10.	School Section No. 14.
		$ c.	$ c.	$ c.	$ c.	$ c.
A-B	1	16 80	6 40	10 40	.....	.....
B-C	2	13 88	48	5 00	.....	8 40
C	3	22 40	20	9 00	7 20	6 00
C-D	4	34 84	1 60	1 80	6 84	24 60
D-E	5	13 00	.....	13 00	.....	.....
F-G	6	10 70	.....	8 00	.....	2 70
G-H	7	31 60	5 20	15 60	10 80	.....
H	8	10 64	.....	5 60	5 04	.....
H-I	9	1 44	.....	.....	1 44	.....
J-K	10	17 64	12 64	5 00	.....	.....
K-L	11	27 36	7 36	14 60	.....	5 40
L	12	6 28	48	5 80	.....	.....
M	13	5 20	5 20	.....	.....	.....
M-Mc	14	21 68	19 52	.....	2 16	.....
Mc	15	13 80	.....	.....	.....	13 80
Mc	16	48 04	29 86	.....	8 28	9 90
Mc-O	17	37 68	12	.....	16 56	21 00
O-P	18	46 02	14 88	1 20	19 44	10 50
P-Q	19	20 22	.....	7 80	7 02	5 40
R	20	32 44	5 20	6 00	20 34	90
R-S	21	28 40	.....	11 00	5 40	12 00
S	22	16	16	.....	.....	.....
S-T-W	23	15 42	12	6 60	7 20	1 50
W	24	35 76	21 84	.....	7 92	6 00
W	25	6 84	.....	.....	6 84	.....
Collector's Roll Charges		518 24	131 26	126 40	132 48	128 10
Differences		19 56	2 56	1 00	10 80	7 20
Rates on Assessment		537 80	133 82	125 40	143 28	135 30
Collector's Roll Charges		518 24	131 26	126 40	132 48	128 10
Less Defaulters		1 00	T. Fitzpatrick	1 00	.....	.....
Actual Collection		517 24	131 26	125 40	132 48	128 10
Debentures Paid		520 48	123 29	125 24	129 50	142 45
Overlevied		11 11	7 97	16	2 98	.....
Short levied		14 35	.....	.....	.....	14 35
Net		3 24				

DIFFERENCES.

School Section No. 4—$2.56

V. Barry.....$0 02.....Charged $2 instead of $2.02.
B. McKenna... 0 30.....Charged $2.26 " $2.56.
W. O'Leary.... 5 04.....Omitted to be charged.
Jas. Ronan..... 1 60.....Charged $5.20 instead of $6.80.

$6 96

Jas. Haffey.... 4 40.....Charged on Roll although not now in Section.

$2 56

School Section No. 9—$1.00.

W. Lawlor, $1—Charged $5.80 instead of $4.80.

School Section No. 10—$10.80.

T. Dunham, $1.80 } Omitted to
G. Storey, 9.00 } be charged

$10.80

School Section No. 14—$7.20

M. Knight....$4 80—Omitted to be charged on Roll.
T. O'Leary ... 2 40 " "

$7 20

TOWNSHIP

CASH STATEMENT

Year 1912.	Combined Schools.	School Section No. 1.	School Section No. 2.	School Section No. 3.	School Section No. 4.	School Section No. 5.	School Section No. 6.
Cash in hands of Treasurer 1st Jan., 1912	$ c. 1,191 44	$ c. 190 66	$ c. 18 26	$ c. 332 41	$ c. 24 21	$ c. 49 35	$ c. 267 99
Legislative Grant	600 00	52 25	51 75	52 50	87 50	40 00	72 25
County Grant	120 00	12 25	11 75	12 50	12 50	10 00	12 25
Township Grant	3,300 00	300 00	300 00	300 00	300 00	300 00	300 00
Sectional Levy	2,443 07	155 15	216 55	50 00	126 81	328 03	195 84
Loans	1,325 00	.....	.....	.....	.....	200 00	125 00
Miscellaneous	16 43	.....	.....	5 00	.....	8 00	1 68
Total Receipts	8,995 99	710 31	598 31	752 41	551 02	935 38	975 01
Union School Proportions	1,428 80	.....	.....	.....	.....	.....	.....
Teachers Salaries	4,378 42	450 00	450 00	400 00	450 00	425 00	518 42
Heating	316 70	40 50	30 00	49 25	24 25	35 00	18 20
Cleaning	48 95	5 00	90	10 50	2 00	6 00	20 25
Maintenance	270 76	.....	1 94	13 60	.....	211 88	22 63
School Supplies	9 55	.....	55	2 00	.....	1 95	3 70
Other Expenses	132 30	7 50	15 95	7 10	15 00	16 85	27 84
Loans Repaid	125 00	.....	.....	.....	.....	.....	125 00
Equipment and Construction	999 16	.....	.....	.....	.....	.....	.....
Total Disbursements	7,709 64	503 00	499 34	482 45	491 25	696 68	736 04
Cash in hands of Treas. 31st December, 1912.	1,286 35	207 31	98 97	Bor'ed money 269 96	money 59 77	200 00 38 70	238 97
	8,995 99	710 31	598 31	752 41	551 02	935 38	975 01
Year 1913.							
Cash in Treasurer's hands 1st Jan., 1913	1,286 35	207 31	98 97	269 96	59 77	238 70	238 97
Legislative Grant	450 54	39 05	46 28	22 32	66 75	36 03	84 80
County Grant	107 10	10 25	8 84	7 92	11 31	12 70	7 76
Township Grant	3,300 00	300 00	300 00	300 00	300 00	300 00	300 00
Sectional Levy	3,401 12	235 76	212 24	76 80	241 91	458 74	360 66
Loans	250 00	.....	.....	.....	.....	250 00	.....
Miscellaneous	8 55	.....	.....	.....	.....	4 00	.....
Total Receipts	8,803 66	792 37	666 33	677 00	679 74	1,300 17	992 19
Union School Proportions	1,457 59	.....	.....	.....	.....	.....	.....
Teachers' Salaries	4,665 50	470 00	479 50	383 45	500 00	481 00	603 65
Heating	298 64	22 75	32 74	4 45	39 50	30 00	47 00
Cleaning	66 10	.....	28 50	9 00	.....	.....	6 00
Maintenance	415 73	10 15	7 15	36	16 75	312 68	13 85
School Supplies	76 64	6 85	6 75	2 70	.....	35 78	50
Other Expenses	226 83	25 10	15 45	18 10	8 00	70 64	9 88
Loans Repaid	275 00	.....	.....	.....	.....	275 00	.....
Equipment and Construction	58 74	.....	.....	.....	.....	.....	58 74
Total Disbursements	7,540 77	534 85	570 09	418 06	564 25	1,205 10	739 62
Cash in hands of Treasurer 31st Dec., 1913	1,262 89	257 52	96 24	258 94	115 49	*95 07	252 57
	8,803 66	792 37	666 33	677 00	679 74	1,300 17	992 19

*$175 00 Liability on Note unpaid.
95 07 Cash Balance.
79 93 Deficiency.

OF ADJALA.

OF SCHOOLS.

School Section No. 7.	School Section No. 8.	School Section No. 9.	School Section No. 10.	School Section No 11.	School Section No. 12.	School Section No. 13.	School Section No. 14.	School Section No. 9. Separate.	School Section No. 10. Separate.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	29 76	62 17	153 66	.....	.....	.....	62 97	.....	.....
.....	97 25	52 25	42 00	.....	.....	.....	52 25	.....	.....
.....	12 25	12 25	12 00	.....	.....	.....	12 25	.....	.....
180 00	300 00	300 00	300 00	120 00	.....	.....	300 00	.....	.....
150 50	163 54	48 85	.....	†82 28	5 00	90 50	29 50	546 02	254 50
.....	.....	.....	1,000 00	.....	.....	.....	.....	.....	.....
.....	1 80	.....	.....	.....	.....	.....	.....	.....	.....
330 50	604 60	475 52	1,507 66	202 28	5 00	90 50	456 97	546 02	254 50
330 50	.....	.....	.....	202 28	5 00	90 50	.....	546 02	254 50
.....	485 00	400 00	400 00	.....	.....	.....	400 00	.....	.....
.....	27 50	24 00	30 00	.....	.....	.....	38 00	.....	.....
.....	.....	2 30	2 00	.....	.....	.....	.....	.....	.....
.....	2 65	17 49	57	.....	.....	.....	.....	.....	.....
.....	45	40	50	.....	.....	.....	.....	.....	.....
.....	36 85	.....	5 12	.....	.....	.....	09	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	999 16	.....	.....	.....	.....	.....	.....
330 50	552 45	444 19	1,437 35	202 28	5 00	90 50	438 09	546 02	254 50
.....	52 15	31 33	70 31	.....	.....	.....	18 88	.....	.....
330 50	604 60	475 52	1,507 66	202 28	5 00	90 50	456 97	546 02	254 50
.....	52 15	31 33	70 31	.....	.....	.....	18 88	.....	.....
.....	71 07	26 37	26 57	.....	.....	.....	31 30	.....	.....
.....	11 60	11 97	12 17	.....	.....	.....	12 58	.....	.....
180 00	300 00	300 00	300 00	120 00	.....	.....	300 00	.....	.....
151 73	253 92	125 01	174 57	‡139 00	2 00	.....	103 92	558 95	305 91
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	4 55	.....	.....	.....	.....	.....	.....	.....
331 73	688 74	†499 23	583 62	259 00	2 00	.....	466 68	558 95	305 91
331 73	.....	.....	.....	259 00	2 00	.....	.....	558 95	305 91
.....	500 00	418 90	404 00	.....	.....	.....	425 00	.....	.....
.....	27 50	31 50	38 00	.....	.....	.....	25 20	.....	.....
.....	21 80	.....	80	.....	.....	.....	.....	.....	.....
.....	46 95	6 80	1 04	.....	.....	.....	.....	.....	.....
.....	13 00	25	10 01	.....	.....	.....	80	.....	.....
.....	13 37	43 00	15 69	.....	.....	.....	7 60	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
331 73	622 62	500 45	469 54	259 00	2 00	.....	458 60	558 95	305 91
.....	66 12	1 22	114 08	.....	.....	.....	8 08	.....	.....
331 73	688 74	499 23	583 62	259 00	2 00	.....	466 68	558 95	305 91

† Includes $82 28 paid Jan. 1913.
‡ " 34 00 paid April 1914.

TOWNSHIP

DIVISION OF SPECIAL SCHOOL LEVY, 1912.

Letter.	Collector's Roll Page No.	Total Rate.	School Section No. 1.	School Section No. 2.	School Section No. 3.	School Section No. 4.	School Section No. 5.	School Section No. 6.
		$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
A-B	1	60 95	11 00	1 05	.....	6 61	.....	16 50
B	2	85 80	.....	.....	.....	40	15 75	27 50
B-C	3	65 58	.....	15 45	65	28	9 45	7 15
C	4	66 02	2 67	12 75	.....	8	9 45	14 41
C	5	45 86	.....	.....	10	1 60	12 60	.....
D	6	70 86	4 40	10 50	10	.....	1 50	13 53
D-E	7	56 69	.....	27 75	45	.....	30	6 60
F	8	111 89	.....	45	1 00	12	.....	.....
G	9	71 52	4 40	6 75	.....	.....	.....	17 71
H	10	45 32	.....	10 95	6 00	80	.....	.....
H	11	108 98	3 85	.....	3 60	.....	8 25	10 78
H	12	51 65	1 32	38	.....	.....	37 43	.....
I-J	13	64 62	16 28	45	50	4 32	9 45	.....
J-K	14	70 63	.....	.....	1 40	8 32	.....	7 15
K-L	15	170 44	12 10	.....	.....	7 20	.....	17 05
L	16	39 60	22 77	.....	.....	72	.....	3 85
L	17	65 74	16 39	7 88	70	.....	31 05	22
L-M	18	75 28	9 13	5 55	50	5 20	25 50	6 60
M	19	72 44	.....	6 75	.....	18 20	14 25	17 60
Mc	20	49 09	9 90	15 45	4 50	32	13 05	.....
Mc	21	58 86	3 30	.....	.....	4 32	.....	.....
Mc	22	63 48	.....	.....	.....	24 88	.....	.....
N-O	23	119 61	.....	9 75	50	4 40	29 85	5 50
O-P	24	73 05	.....	6 00	2 00	13 28	6 75	5 50
P	25	46 93	4 40	68	1 20	.....	9 45	.....
Q-R	26	124 63	.....	.....	11 50	.....	10 95	5 72
R	27	86 51	2 75	3 00	.....	6 80	31 95	.....
S	28	79 40	.....	19 65	.....	16	5 25	.....
S	29	99 85	.....	30	.....	.....	26 70	7 04
S-T	30	51 53	5 83	15	12 00	.....	9 60	6 93
W	31	63 47	23 87	.....	4 50	15 08	7 50	.....
W	32	45 09	1 10	21 00	1 10	6 88	3 00	.....
Y	33	23 10	.....	23 10	.....	.....	.....	.....
Collector's Roll Charges		2,383 47	155 46	205 74	52 30	129 97	329 03	197 34
Less Defaulters		1 30	.....	.....	.....	.....	.....	.....
Actual Collections		2,382 17	155 46	205 74	52 30	129 97	329 03	197 34

OF ADJALA.

AS PER CHARGES IN COLLECTOR'S ROLL.

School Section No. 7.	School Section No. 8.	School Section No. 9.	School Section No. 10.	School Section No. 11.	School Section No. 12.	School Section No. 13.	School Section No. 14.	School Section No. 9. Separate.	School Section No. 10. Separate.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
.....	13 44	4 40	.....	.....	2 00	.....	.....	.....	5 95
6 25	15 54	2 80	.....	.....	.....	2 00	1 96	13 60	.....
.....	3 36	.....	.....	.....	.....	.....	.....	20 40	8 84
17 25	4 20	3 60	.....	.....	.....	.....	1 61	.....	.....
.....	.....	72	.....	11 36	.....	.....	5 88	13 60	.....
.....	5 88	2 80	.....	.....	.....	7 50	.....	.....	24 65
.....	.....	.....	.....	.....	.....	.....	.....	2 72	18 87
4 75	11 34	96	.....	4 32	.....	10 75	.....	78 20	.....
26 75	12 46	2 40	.....	.....	.....	.....	1 05	.....	.....
.....	.....	3 60	.....	.....	.....	.....	.....	.....	23 97
.....	14 00	1 52	.....	.....	.....	.....	.....	54 40	12 58
.....	5 04	40	.....	6 40	.....	.....	.....	.....	68
27 75	.....	.....	.....	.....	.....	.....	.....	.....	5 87
.....	7 00	1 76	.....	80	.....	.....	.....	.....	44 20
.....	.....	3 28	.....	.....	.....	3 75	1 26	125 80	.....
.....	7 70	4 56	.....	.....	.....	.....	.....	.....	.....
9 50	.....	.....	.....	.....	.....	.....	.....	.....	.....
7 50	.....	.....	.....	.....	.....	.....	.....	.....	15 30
.....	.....	.....	.....	.....	.....	.....	.....	.....	15 64
.....	5 53	.....	.....	.....	.....	.....	.....	.....	34
.....	12 39	.....	.....	.....	.....	.....	5 53	33 32	.....
.....	12 74	.....	.....	10 08	.....	.....	4 90	.....	10 88
.....	.....	.....	.....	.....	.....	.....	.....	48 96	20 65
3 25	.....	48	.....	3 20	.....	.....	3 01	29 58	.....
19 00	.....	3 12	.....	6 56	.....	.....	1 33	.....	1 19
8 75	.....	.....	.....	11 36	.....	7 50	.....	68 00	85
50	5 60	72	.....	.....	.....	11 50	2 80	7 48	12 41
50	9 38	.....	.....	6 72	.....	.....	.....	34 00	3 74
.....	9 52	.....	.....	21 60	.....	.....	35	14 96	19 38
.....	5 88	2 64	.....	.....	.....	.....	.....	.....	8 50
10 00	1 12	.....	.....	.....	.....	.....	1 40	.....	.....
3 75	2 94	.....	.....	32	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
150 50	165 06	39 76	.....	82 72	2 00	43 00	31 08	545 02	254 49
Thos. Fitzpatrick..		96	.....	.....	.....	.....	Thos. Hughes.....		34
150 50	165 06	38 80	.....	82 72	2 00	43 00	31 08	545 02	254 15

TOWNSHIP

DIVISION OF SPECIAL SCHOOL LEVY 1912

Letter.	Collector's Roll. Page No.	Total Rate.	School Section No. 1.	School Section No. 2.	School Section No. 3.	School Section No. 4.	School Section No. 5.	School Section No. 6.	School Section No. 7.
		$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
A - B...	1	138 39	16 00	1 12	.....	12 00	22 05	44 00	2 15
B - C...	2	144 42	.....	9 28	88	90	13 23	51 00	4 50
C ...	3	121 98	4 00	20 00	15	38	13 44	26 20	16 20
C - D...	4	140 87	6 40	.....	.....	3 00	17 43	23 20	.....
D - E...	5	99 38	.....	40 80	1 18	.....	2 52	1 80	.....
F - G...	6	148 98	.....	32	7 95	.....	.....	21 20	16 74
G - H...	7	123 77	6 40	12 80	.....	1 50	.....	11 00	20 52
H ...	8	162 43	5 60	5 76	14 25	.....	23 10	19 60	.....
H - I...	9	103 09	1 84	72	45	.....	54 07	.....	29 97
J - K...	10	145 24	23 20	.....	2 85	23 70	.....	13 00	.....
K - L...	11	223 60	17 60	.....	.....	13 80	.....	36 00	.....
L ...	12	83 67	58 56	.....	75	90	.....	7 40	10 26
L - M...	13	153 77	13 28	8 40	1 05	9 75	80 85	12 00	8 64
M-Mc...	14	136 42	.....	12 48	3 90	26 60	19 95	32 00	.....
Mc ...	15	100 00	21 60	8 80	3 00	.....	18 27	.....	.....
Mc ...	16	112 07	.....	.....	.....	56 55	.....	.....	.....
Mc - O...	17	209 81	.....	.....	75	23	40 95	11 00	.....
O - P...	18	151 86	.....	16 80	2 25	37 35	9 45	10 00	4 32
P - Q...	19	173 25	6 40	72	1 80	.....	27 93	.....	20 79
Q - R...	20	122 90	4 00	3 20	17 25	12 75	.....	10 40	15 39
R - S...	21	144 99	.....	6 40	18 00	.....	42 63	.....	.....
S ...	22	158 26	.....	14 56	.....	30	44 73	.....	.....
S-T-W..	23	136 49	20 80	16	.....	23	13 44	31 80	.....
W ...	24	114 07	30 08	12 80	1 20	40 95	10 50	.....	2 70
W - Y...	25	73 96	.....	34 08	45	.....	4 20	.....	9 45
Collector's Roll Charges.....		3,423 67	235 76	209 20	78 11	250 89	458 74	361 60	161 64
Less Defaulters		1 89	.....	.....	45	Thos. Hughes		.....	.....
Actual Collections..		3,421 78	235 76	209 20	77 66	250 89	458 74	361 60	161 64

AGREEMENT OF CHARGES MADE IN COLLECTOR'S ROLL

Collector's Roll Total	3,423 67	235 76	209 20	78 11	250 89	458 74	361 60	161 64
Errors.....	13 20	.....	.....	.....	.....	.....	1 00	Plus Robt. Lee chg'd. $4 instead of $5.
Rates on Assessment	3,436 87	235 76	209 20	78 11	250 89	458 74	362 60	161 64

OF ADJALA.

AS PER CHARGES IN COLLECTOR'S ROLL.

School Section No. 8.	School Section No. 9.	School Section No. 10.	School Section No. 11.	School Section No. 12.	School Section No. 13.	School Section No. 14.	School Section No. 9. Separate.	School Section No. 10. Separate.
$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
22 08	10 40	.....	.....	88	.....	.....	.....	7 70
25 53	5 00	.....	.....	.....	.....	6 72	24 50	2 88
8 05	9 00	9 20	.....	.....	.....	4 80	.....	10 56
9 66	1 80	8 74	18 48	.....	.....	19 68	14 00	18 48
.....	13 00	2 30	.....	.....	.....	.....	2 80	34 98
18 63	8 00	.....	6 48	.....	.....	2 16	57 50	.....
23 23	15 60	13 80	.....	.....	.....	.....	.....	18 92
23 00	5 60	6 44	.....	.....	.....	.....	56 00	3 08
4 60	.....	1 84	9 60	.....	.....	.....	.....	.....
11 50	5 00	.....	1 20	.....	.....	.....	.....	64 79
.....	14 60	.....	.....	.....	.....	8 16	133 00	44
.....	5 80	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	19 80
8 05	.....	2 76	.....	.....	.....	.....	.....	20 68
2 99	.....	.....	.....	.....	.....	11 04	34 30	.....
21 84	.....	10 58	.....	.....	.....	7 92	.....	15 18
17 25	.....	21 16	15 12	.....	.....	16 80	61 25	25 30
2 53	1 20	24 84	4 80	.....	.....	10 32	28 00	.....
.....	7 80	8 97	22 32	.....	.....	4 32	70 00	2 20
11 50	6 00	25 99	3 60	.....	.....	72	.....	12 10
15 64	11 00	18 40	10 56	.....	.....	9 60	7 70	5 06
21 85	.....	.....	.....	.....	.....	.....	46 90	29 92
9 66	6 60	9 20	32 40	.....	.....	1 20	.....	11 00
92	.....	10 12	.....	.....	.....	4 80	.....	.....
16 56	.....	8 74	48	.....	.....	.....	.....	.....
275 07	126 40	183 08	125 04	88	.....	108 24	545 95	303 07
.....	1 00	Thos. Fitz	Patrick	.....	.....	Jas. McNa	mara	44
275 07	125 40	183 08	125 04	88	.....	108 24	545 95	302 63

WITH TAX RATE APPLIED TO ASSESSMENT ROLL 1913.

275 07	126 40	183 08	125 04	88	.....	108 24	545 95	303 07
.....	1 00	Less W. Lawlor chgd. $5.80 instead of $4.80.	.....	.....	.....	Plus Thos. Feheley cgd. $32.50 instead of $45.50.	13 00	20 Plus A. Christian cgd. 24c. instead of 44c
275 07	125 40	183 08	125 04	88	.....	108 24	558 95	303 27

TOWNSHIP

STATEMENT OF SPECIAL SCHOOL LEVIES AND

School Sections.	Levies.		
	1912	1913	Total.
	$ c.	$ c.	$ c.
School Section No. 1	155 46	235 76	391 22
" " 2	205 74	209 20	414 94
" " 3	52 30	77 66	129 96
" " 4	129 97	250 89	380 86
" " 5	329 03	458 74	787 77
" " 6	197 34	361 60	558 94
" " 7 (Union)	150 50	161 64	312 14
" " 8	165 06	275 07	440 13
" " 9	38 80	125 40	164 20
" " 10	.....	183 08	183 08
" " 11 (Union)	82 72	125 04	207 76
" " 12 "	3 17	2 01	5 18
* " " 13 "	79 92	.....	79 92
* " " 14	31 08	108 24	139 32
" " 9 (Separate)	545 02	545 95	1,090 97
" " 10 (" Union)	254 15	302 63	556 78
	2,420 26	3,422 91	5,843 17

* Includes General School Levy.

SCHOOL BOARD INSURANCE POLICIES

School Sections.	Amount.	Expiry Date.
	$ c.	
* School Section No. 1	1,000 00	10 Aug., 1915.....
" " 2	400 00	10 Jan., 1915.....
" " 3	800 00	29 Jan., 1916.....
" " 4	1,000 00	19 Mar., 1915.....
" " 5	1,000 00	12 Jan., 1916.....
" " 6	550 00	3 Jan., 1915.....
" " 7	.....	.....
" " 8	1,200 00	19 Nov., 1915.....
" " 9	850 00	23 Dec., 1915.....
" " 10	800 00	30 Dec., 1915.....
" " 11	.....	.....
" " 12	.....	.....
" " 13	.....	.....
" " 14	700 00	1 Jan., 1916.....
" " 9 (Separate)	1,600 00	4 Jan., 1913.....
" " 10 "	.....	.....
	9,900 00	

* Premiums not paid.

OF ADJALA.

PAYMENTS MADE THEREON FOR YEARS 1912 AND 1913.

Payments to Schools.			Short Paid.	Over Paid.
1912	1913	Total.		
$ c.	$ c.	$ c.	$ c.	$ c.
155 15	235 76	390 91	31	.....
216 55	212 24	428 79	.....	13 85
50 00	76 80	126 80	3 16	.....
125 81	241 91	368 72	12 14	.....
328 03	458 74	786 77	1 00	.....
195 84	360 66	556 50	2 44	.....
150 50	151 73	302 23	9 91	.....
153 54	253 92	417 46	22 67	.....
48 85	125 01	173 86	.....	9 66
.....	174 57	174 57	8 51	.....
82 28	139 00	221 28	.....	13 52
5 00	2 00	7 00	.....	1 82
90 50	.....	90 50	.....	10 58
29 50	103 92	133 42	5 90	.....
546 02	558 95	1,104 97	.....	14 00
254 50	305 91	560 41	.....	3 63
2,443 07	3,401 12	5,844 19	66 04	67 06

IN FORCE AT 31ST DECEMBER, 1913.

Premium.	Term.	Policy No.	Name of Company.
$ c.			
10 00	3 years	383,304	Waterloo Mutual Fire Insurance Co.
4 40	3 "	334,636	" " "
8 00	.....	1,245,384	Equity Fire Insurance Co. of Canada.
8 50	3 years	376,954	Waterloo Mutual Fire Insurance Co.
8 50	3 "	210,906	London Mutual Fire Insurance Co. of Canada.
7 42	3 "	3,077,895	Northern Assurance Co.
.....	.....	.....	Union School.
11 87	3 years	385,749	Waterloo Mutual Fire Insurance Co.
8 00	3 "	68,772	Dominion Fire Insurance Co.
6 60	3 "	053,054	York Fire Insurance Company.
.....	.....	.....	Union School.
.....	.....	.....	" "
.....	.....	.....	" "
6 25	3 "	831,896	Rimouski Fire Insurance Co.
16 00	3 "	3,723,079	Norwich Union Fire Insurance Co.
.....	.....	.....	Union School.

TOWNSHIP OF ADJALA.

List of Accounts Payable 31st December, 1912.

Voucher No.		
1	Sweeney, Dr.	$ 6 00
2	Sirrs, R.	1 50
3	Sirrs, R.	4 50
10	Kelly, F.	2 00
11	Sheehan, Jas.	2 00
12	Campbell, W.	2 00
13	Campbell, W.	46 50
17	Kearns, H.	1 00
18	Sheehan, Jas.	2 00
23	Fleming, W.	5 00
26	McCann, Jas.	1 00
27	Cole, Lawrence	1 50
28	Casserley, Jas.	4 00
32	Kline Manufacturing Co.	2 50
		$81 50

List of Accounts Payable 31st December, 1913.

27	Hilliar, Jos., timber	$237 00
29	Skelton, M.	2 00
30	Mills, R.	13 80
33	Fraser, Jas.	20 00
34	Fraser, Jas.	2 22
48	Tossorontio Township *re* Lowry's Ditch	16 00
2	Hannavan, Jas.	5 00
14	Holt, G.	3 50
15	Ward R.	3 50
16	Agnew, R.	3 00
	Tottenham *Sentinel*	20 00
	Barry, S.	32 00
	Auditors	20 00
	Tossorontio Township	10 00
	Lee, Geo.	4 00
	Lawlor, Frank	80 00
		$472 02

TOWNSHIP OF ADJALA.

List of Accounts Paid 1912 which were not Passed by Council.

Voucher No.	Date of Order.	Payee and Description of Account.	Amount.
130	26 Aug. 1912	Kearns, H. (endorsed H. Kearns, per T. Goodeve), work on Townline	$10 00
165	7 Oct.	O'Leary, F. (endorsed T. O'Leary, per F. Kelly), hauling and putting in culvert Div. 28	8 50
166	7 Oct.	Kelly, F., Division Registrar, postage, etc.	3 40
167	10 Oct.	Goodeve, Thos., selecting jurors	5 00
168	10 Oct.	Moran, Jas., selecting jurors	5 00
169	10 Oct.	Kelly, F., selecting jurors	5 00
182	18 Nov.	Moran, Wm. (endorsed Wm. Moran, per F. Kelly), putting in culvert Div. 32	8 00
201	3 Dec.	Kelly, F., expenses *re* Voters List	4 60
284	17 Dec.	McGinty, Thos., balance on bridge 2nd line	10 00
285	17 Dec.	McGinty, Thos., repairs bridge Div. 2	5 00
			$70 50

LIST OF ACCOUNTS PAID 1913 WHICH WERE NOT PASSED BY COUNCIL.

Voucher No.	Date of Order.	Payee and Description of Account.	Amount.
23	13 Jan. 1913	Fleming, Wm., work on Townline Mono	$ 5 00
30	3 Feb.	Kelly, F., Division Registrar	7 20
35	6 Feb.	Campbell, Dr., attending meeting B. of H. (not in B. of H. Minutes)	3 20
36	6 Feb.	Goodeve, Thos., attending meeting B. of H. (not in B. of H. Minutes)	3 00
37	6 Feb.	Kelly, F., attending meeting B. of H. (not in B. of H. Minutes)	2 50
38	6 Feb.	Chapman, Geo., attending meeting B. of H. (not in B. of H. Minutes)	3 00
39	6 Feb.	Donnelly, Chris., attending meeting B. of H. (not in B. of H. Minutes)	3 00
45	3 Mar.	Kelly, F., express and telephones	2 25
47	12 Mar.	McCann, Jas. (endorsed Jas. McCann, per F. K.), work in Div. 26	3 00
68	5 May	Beatty, John, underbrushing road	20 00
261	10 Oct.	Goodeve, Thos., selecting jurors	5 00
262	10 Oct.	Kelly, F., selecting jurors	5 00
368	15 Dec.	Casserley, A., hauling spile driver to Everett	3 50
			$65 65

LIST OF ACCOUNTS PAID 1914 WHICH WERE NOT PASSED BY COUNCIL.

17	2 Feb. 1914	Russell, John, sheep killed by dogs	$6 65

TOWNSHIP OF ADJALA.

ESTIMATES AT 31ST JULY, 1914.

Contemplated Expenditures.

General Purposes		$5,355 00
Roads and Bridges	$3,075 00	
Salaries and Allowances	800 00	
Wire Fencing	300 00	
Printing and Stationery	120 00	
Interest	160 00	
Board of Health	100 00	
Miscellaneous	800 00	
	$5,355 00	
County Rates		4,285 00
Public Schools		6,410 00
Separate Schools		850 00
School Debentures		520 00
Deficit 31st December, 1913, as per statement		710 00
		$18,130 00

Probable Income.

Tax Levies for 1914 on Assessment of $1,530,000.		
General Purposes		$5,915 00
General Township Rate	$5,355 00	
Dog Tax	260 00	
Statute Labor	200 00	
Casuals	100 00	
	$5,915 00	
County Rates		4,155 00
County School		130 00
Public Schools		6,410 00
Separate Schools		850 00
School Debentures		520 00
Probable deficit 31st December, 1914		150 00
		$18,130 00

TOWNSHIP OF ADJALA.

List of Officials

By-Law.	Office.	Annual Salary	Year 1912. Name.	Date appointed.
		$ c.		
No Number.....	Clerk.....	150 00	Kelly, F.	Jan. 8th, 1912....
No Number.....	Clerk.....	175 00		
500.....	Clerk.....	160 00		
No Number.....	Treasurer.....	100 00	McKenna, J. D.	Jan. 8th, 1912...
No Number....	Treasurer.....	125 00		
500.....	Treasurer.....	115 00		
No Number.....	Collector.....	100 00	Keogh, Geo. K.	Jan. 8th, 1912....
No Number....	Collector.....	100 00		
500.....	Collector.....	90 00		
No Number.....	Collector.....			
No Number.....	Assessor.....	80 00	Moran, Jos.	Jan. 8th, 1912...
No Number.....	Assessor.....	90 00		
500.....	Assessor.....	80 00	O'Leary, Wm.	Feb. 5th, 1912....
417.....	Engineer.....			
	Engineer.....			
502.....	Engineer.....			
417–502.....	Solicitor.....		Fraser, Jas.	Feb. 5th, 1912....
No Number.....	Auditor.....	7 00	Lee, Geo.	Jan. 8th, 1912...
500.....				
No Number.....				
500.....	Auditor.....	7 00	O'Leary, John	Jan. 8th, 1912....
417 No Number.				
502.....	—*Poundkeepers*			
	Div. 1.....		Delane, Thos.	Feb. 5th, 1912....
	2.....		Gunning, Jos.	
	3.....		Holland, Felix	
	4.....		O'Leary, D.	
	5.....		Goodeve, R.	
	6.....		Moran, Wm.	
	7.....		Eldon, Fred.	
	8.....		Lynch, T., Jr.	
417 No Number.				
502.....	*Board of Health*		Goodeve, Thos.	Feb. 5th, 1912...
			Kelly, F.	
			Keenan, Jas.	
	Sanitary Insp		Chapman, Geo.	
	Medical H. O..		Campbell, Dr. J.	
			Rose, John	
417 No Number.				
502.....	*Sheep Valuator*			
			Lee, Geo.	Feb. 5th, 1912...
	Div. 1.....		Irwin, L.	
	2.....		McKenna, Robt.	
	3.....		Ryan, T.	
	4.....			

TOWNSHIP OF ADJALA.

and Employees.

Year 1913.		Year 1914.	
Name.	Date appointed.	Name.	Date appointed.
Kelly, F.	Jan. 13th, 1913.	Watson, George H.	Jan. 12th, 1914.
McKenna, J. D.	Jan. 13th, 1913.	McKenna, J. D.	Jan. 12th, 1914.
Keogh, Geo. K	Jan. 13th, 1913.	Keogh, Geo. K.	Jan. 12th, 1914.
		Chapman, Geo. L.	Aug. 3rd, 1914.
Moran, Jos	Jan. 13th, 1913.	McKenna, Robt. F.	Jan. 12th, 1914.
O'Leary, Wm	Feb. 3rd, 1913.	Wheelock, C.	Feb. 2nd, 1914.
Fraser, Jas	Feb. 3rd, 1913.	Fraser, Jas.	Jan. 12th, 1914.
Lee, Geo	Jan. 13th, 1913.	Lee, Geo.	Feb. 2nd, 1914.
O'Leary, John	Jan. 13th, 1913.	O'Leary, John	Jan. 12th, 1914.
Delane, Thos.	Feb. 3rd, 1913.	Delane, Thos.	Feb. 2nd, 1914.
Gunning, Jos.		Hart, A.	Feb. 2nd, 1914.
McCabe, P.		McCabe, P.	Feb. 2nd, 1914.
O'Leary, D.		O'Leary, D.	Feb. 2nd, 1914.
Cole, J.		Cole, J.	Feb. 2nd, 1914.
Moran, Wm.		Moran, Wm.	Feb. 2nd, 1914.
Burks, T.		Burke, T.	Feb. 2nd, 1914.
Lynch, T., Jr.		Lynch, T., Jr.	Feb. 2nd, 1914.
Goodeve, Thos.	Feb. 3rd, 1913.	Walsh, Thos.	Feb. 2nd, 1914.
Kelly, F.		Watson, Geo. H.	Feb. 2nd, 1914.
Donnelly, Chris.		Donnelly, Chris.	Feb. 2nd, 1914.
Chapman, Geo.		Chapman, Geo.	Feb. 2nd, 1914.
Campbell, Dr. J.		Campbell, Dr. J.	Feb. 2nd, 1914.
Lee, Geo.	Feb. 3rd, 1913.	Lee, Geo.	Feb. 2nd, 1914.
Irwin, G. L.		Irwin, G. L.	Feb. 2nd, 1914.
McKenna, Robt.		Crawford, J. G.	Feb. 2nd, 1914.
Ryan, Thos.		Ryan, Thos.	Feb. 2nd, 1914.

TOWNSHIP OF ADJALA

List of Officials

By-Law.	Office.	Annual Salary.	Year 1912. Name.	Date appointed.
417 No Number 502.....	*Fenceviewers.* Div. 1.....		Drummond, R.	Feb. 5th, 1912...
			Armstrong, V.	Feb. 5th, 1912....
			Young, R.	Feb. 5th, 1912....
	2.....		Cosgrove, Geo.	Feb. 5th, 1912....
			Doyle, Thos.	Feb. 5th, 1912....
			O'Leary, John	Feb. 5th, 1912....
	3.....		Bergin, R.	Feb. 5th, 1912....
			Sirrs, R.	Feb. 5th, 1912....
			Irwin, L.	Feb. 5th, 1912....
	4.....		O'Leary, P.	Feb. 5th, 1912....
			Keogh, Geo.	Feb. 5th, 1912....
			Sharp, W.	Feb. 5th, 1912....
	5.....		Manley, W.	Feb. 5th, 1912....
			Quinn, Jos.	Feb. 5th, 1912....
			Sommerville, J. J.	Feb. 5th, 1912....
	6.....		Walsh, Jos.	Feb. 5th, 1912....
			Moran, Wm.	Feb. 5th, 1912....
			Joyce, John	Feb. 5th, 1912....
	7.....		Aikens, Wm.	Feb. 5th, 1912....
			Gallagher, Jos.	Feb. 5th, 1912....
			Parsons, J.	Feb. 5th, 1912....
	8.....		Baxter, Jas.	Feb. 5th, 1912....
			Heydon, Hugh	Feb. 5th, 1912....
			Rose, J.	Feb. 5th, 1912....
417 No No. 502..	*Pathmasters.*			
	Div. 1.....		Paterson, Geo.	Feb. 5th, 1912....
	2.....		Wilson, Wm.	Feb. 5th, 1912....
	3.....		Goodeve, Henry	Feb. 5th, 1912....
	4.....		Sommerville, J. A.	Feb. 5th, 1912....
	5.....		Quinn, Jos.	Feb. 5th, 1912....
	6.....		Agnew, Robt.	Feb. 5th, 1912....
	7.....		Williams, Geo.	Feb. 5th, 1912....
	8.....		Purdon, J.	Feb. 5th, 1912....
	9.....		Irwin, Wilson	Feb. 5th, 1912....
	10.....		Crawford, J. P.	Feb. 5th, 1912....
	11.....		Moore, J.	Feb. 5th, 1912....
	12.....		Agnew, Geo.	Feb. 5th, 1912....
	13.....		Leggett, R.	Feb. 5th, 1912....
	14.....		Lenihan, J. P.	Feb. 5th, 1912....
	15.....		Cole, J.	Feb. 5th, 1912....
	16.....		McGinnis, H.	Feb. 5th, 1912....
	17.....		McKeown, Thos.	Feb. 5th, 1912....
	18.....		Lemon, Jas.	Feb. 5th, 1912....
	19.....		McKenzie, T.	Feb. 5th, 1912....
	20.....		Baxter, C.	Feb. 5th, 1912....
	21.....		Graham, Jas.	Feb. 5th, 1912....
	22.....		Breedon, F.	Feb. 5th, 1912....
	23.....		Russell, J., Jr.	Feb. 5th, 1912....
	24.....		Cowan, A.	Feb. 5th, 1912....
	25.....		Younge, Jas.	Feb. 5th, 1912....

TOWNSHIP OF ADJALA.

and Employees.—Continued.

Year 1913.		Year 1914.	
Name.	Date appointed.	Name.	Date appointed.
Drummond, R.	Feb. 3rd, 1913.	Drummond, R.	Feb. 2nd, 1914.
Armstrong, V.	Feb. 3rd, 1913.	Armstrong, V.	Feb. 2nd, 1914.
Young, R.	Feb. 3rd, 1913.	Young, R.	Feb. 2nd, 1914.
Cosgrove, Geo.	Feb. 3rd, 1913.	Cosgrove, Geo.	Feb. 2nd, 1914.
Doyle, Thos.	Feb. 3rd, 1913.	Doyle, Thos.	Feb. 2nd, 1914.
O'Leary, John	Feb. 3rd, 1913.	O'Leary, John	Feb. 2nd, 1914.
Bergin, R.	Feb. 3rd, 1913.	Bergin, R.	Feb. 2nd, 1914.
Sirrs, R.	Feb. 3rd, 1913.	Sirrs, R.	Feb. 2nd, 1914.
Irwin, L.	Feb. 3rd, 1913.	Irwin, L.	Feb. 2nd, 1914.
O'Leary, P.	Feb. 3rd, 1913.	O'Leary, P.	Feb. 2nd, 1914.
Keogh, Geo.	Feb. 3rd, 1913.	Keogh, Geo.	Feb. 2nd, 1914.
Sharp, W.	Feb. 3rd, 1913.	Irwin, Jas.	Feb. 2nd, 1914.
Manley, W.	Feb. 3rd, 1913.	Manley, W.	Feb. 2nd, 1914.
Quinn, Jos.	Feb. 3rd, 1913.	Sommerville, J. J.	Feb. 2nd, 1914.
Sommerville, J. J.	Feb. 3rd, 1913.	Sommerville, J. J.	Feb. 2nd, 1914.
Walsh, Jos	Feb. 3rd, 1913.	Walsh, Jos.	Feb. 2nd, 1914.
Moran, Wm.	Feb. 3rd, 1913.	Moran, Wm.	Feb. 2nd, 1914.
Joyce, John	Feb. 3rd, 1913.	Joyce, John	Feb. 2nd, 1914.
Aikens, Wm.	Feb. 3rd, 1913.	Aikens, Wm.	Feb. 2nd, 1914.
Gallagher, Jos.	Feb. 3rd, 1913.	Gallagher, Jos.	Feb. 2nd, 1914.
Parsons, J.	Feb. 3rd, 1913.	Parsons, J.	Feb. 2nd, 1914.
Baxter, Jas.	Feb. 3rd, 1913.	Baxter, Jas.	Feb. 2nd, 1914.
Heydon, Hugh	Feb. 3rd, 1913.	Heydon, Hugh	Feb. 2nd, 1914.
Rose, J.	Feb. 3rd, 1913.	Rose, J.	Feb. 2nd, 1914.
Paterson, Geo.	Feb. 3rd, 1913.	Paterson, Geo.	Feb. 2nd, 1914.
Wilson, Wm.	Feb. 3rd, 1913.	Wilson, Wm.	Feb. 2nd, 1914.
Goodeve, Henry	Feb. 3rd, 1913.	Manley, Wm.	Feb. 2nd, 1914.
Sommerville, J. A.	Feb. 3rd, 1913.	Sommerville, J. A.	Feb. 2nd, 1914.
Quinn, Jos.	Feb. 3rd, 1913.	Quinn, Jos.	Feb. 2nd, 1914.
Agnew, Robt.	Feb. 3rd, 1913.	Agnew, Robt.	Feb. 2nd, 1914.
Williams, Geo.	Feb. 3rd, 1913.	Williams, Geo.	Feb. 2nd, 1914.
Purdon, J.	Feb. 3rd, 1913.	Purdon, J.	Feb. 2nd, 1914.
Irwin, Wilson	Feb. 3rd, 1913.	Irwin, Wilson	Feb. 2nd, 1914.
Crawford, J. P.	Feb. 3rd, 1913.	Crawford, J. P.	Feb. 2nd, 1914.
Moore, J.	Feb. 3rd, 1913.	Moore, J.	Feb. 2nd, 1914.
Ball, J. A.	Feb. 3rd, 1913.	Ball, J. A.	Feb. 2nd, 1914.
Leggett, R.	Feb. 3rd, 1913.	Leggett, R.	Feb. 2nd, 1914.
McGinty, Jno.	Feb. 3rd, 1913.	Ward, John	Feb. 2nd, 1914.
Cole, J.	Feb. 3rd, 1913.	Cole, J.	Feb. 2nd, 1914.
McGinnis, H.	Feb. 3rd, 1913.	McGinnis, H.	Feb. 2nd, 1914.
Woods, Geo.	Feb. 3rd, 1913.	Woods, Geo.	Feb. 2nd, 1914.
Lemon, Jas.	Feb. 3rd, 1913.	Baxter, E.	Feb. 2nd, 1914.
Pettit, Jos.	Feb. 3rd, 1913.	Dickey, Jas.	Feb. 2nd, 1914.
Baxter, E.	Feb. 3rd, 1913.	Jos. Pettit	Feb. 2nd, 1914.
Hanivan, Jas.	Feb. 3rd, 1913.	Hanivan, Jas.	Feb. 2nd, 1914.
Breedon, Wm.	Feb. 3rd, 1913.	Breedon, Wm.	Feb. 2nd, 1914.
Russell, J., Jr.	Feb. 3rd, 1913.	Langley, Simon	Feb. 2nd, 1914.
Cowan, A.	Feb. 3rd, 1913.	Holt, German	Feb. 2nd, 1914.
Younge, Jas.	Feb. 3rd, 1913.	Younge, Jas.	Feb. 2nd, 1914.

TOWNSHIP OF ADJALA.

List of Officials

By-Law.	Office.	Annual Salary.	Year 1912. Name.	Date appointed.
	Pathmasters.			
417 No No. 502..	Div. 26.....		Chapman, Geo.	Feb. 5th, 1912....
	27.....		McNamara, Jas.	Feb. 5th, 1912....
	28.....		Morin, M.	Feb. 5th, 1912....
	29.....		Pridham, Ed.	Feb. 5th, 1912....
	30.....		Heydon, Hugh	Feb. 5th, 1912....
	31.....		Hamilton, Miller	Feb. 5th, 1912....
	32.....		Morin, Wm., Jr.	Feb. 5th, 1912....
	33.....		Morin, Wm.	Feb. 5th, 1912....
	34.....		Pettit, E.	Feb. 5th, 1912....
	35.....		Watson, Geo.	Feb. 5th, 1912....
	36.....		Morrissey, D.	Feb. 5th, 1912....
	37.....		Joyce, John	Feb. 5th, 1912....
	38.....		Lawlor, Wm.	Feb. 5th, 1912....
	39.....		Donnelly, Chris.	Feb. 5th, 1912....
	40.....		Nichol, John	Feb. 5th, 1912....
	41.....		Webb, J.	Feb. 5th, 1912....
	42.....		Small, Alf.	Feb. 5th, 1912....
	43.....		Morrow, C.	Feb. 5th, 1912....
	44.....		Duggan, J.	Feb. 5th, 1912....
	45.....		Latimer, J.	Feb. 5th, 1912....
	46.....		Fleming, Jas.	Feb. 5th, 1912....
	47.....		Morrow, Geo., Jr.	Feb. 5th, 1912....
			COUNCIL.	
	Reeve.....		Goodeve, Thos.	
	Councillor.....		Campbell, Wm.	
	Councillor.....		Sheehan, Jas.	
	Councillor.....		Lawlor, J. J.	
	Councillor.....		Walsh, Thos.	

TOWNSHIP OF ADJALA.

and Employees.—Concluded.

Year 1913.		Year 1914.	
Name.	Date appointed.	Name.	Date appointed.
Chapman, Geo.	Feb. 3rd, 1913....	Chapman, Geo.	Feb. 2nd, 1914.
McNamara, Jas.	Feb. 3rd, 1913....	McNamara, Jas.	Feb. 2nd, 1914.
Morin, M.	Feb. 3rd, 1913....	McKenna, J. D.	Feb. 2nd, 1914.
McFarlane, Thos.	Feb. 3rd, 1913....	McFarlane, Thos.	Feb. 2nd, 1914.
Heydon, Hugh	Feb. 3rd, 1913....	Tracy, John	Feb. 2nd, 1914.
Hamilton, Miller	Feb. 3rd, 1913....	Hamilton, Miller	Feb. 2nd, 1914.
Morin, Wm., Jr.	Feb. 3rd, 1913....	Barry, M.	Feb. 2nd, 1914.
Morin, Wm.	Feb. 3rd, 1913....	Patton, Thos.	Feb. 2nd, 1914.
Morrissey, Thos.	Feb. 3rd, 1913....	Pettit, Oliver, Sr.	Feb. 2nd, 1914.
Cowan, Geo.	Feb. 3rd, 1913....	Cowan, Geo.	Feb. 2nd, 1914.
Morrissey, D.	Feb. 3rd, 1913....	Morrissey, D.	Feb. 2nd, 1914.
Joyce, John	Feb. 3rd, 1913....	Joyce, John	Feb. 2nd, 1914.
Lawlor, Wm.	Feb. 3rd, 1913....	Lawlor, Wm.	Feb. 2nd, 1914.
Donnelly, Chris.	Feb. 3rd, 1913....	Donnelly, Chris.	Feb. 2nd, 1914.
Nichol, John	Feb. 3rd, 1913....	Nichol, John	Feb. 2nd, 1914.
Walker, A.	Feb. 3rd, 1913....	Walker, A.	Feb. 2nd, 1914.
Small, Alf.	Feb. 3rd, 1913....	Small, Alf.	Feb. 2nd, 1914.
Morrow, Chas.	Feb. 3rd, 1913....	Morrow, Chas.	Feb. 2nd, 1914.
Duggan, J.	Feb. 3rd, 1913....	Keogh, Frank	Feb. 2nd, 1914.
Latimer, Jas.	Feb. 3rd, 1913....	Riley, Wm.	Feb. 2nd, 1914.
Fleming, Jas.	Feb. 3rd, 1913....	Fleming, Jas.	Feb. 2nd, 1914.
Morrow, Geo., Jr.	Feb. 3rd, 1913....	Keogh, Geo.	Feb. 2nd, 1914.
COUNCIL.		COUNCIL.	
Goodeve Thos.		Walsh, Thos.	
Campbell, Wm.		Campbell, Wm.	
Sheehan, Jas.		Milligan, J. J.	
Lawlor, J. J.		Lawlor, J. J.	
Holt, German		Hamilton, J. M.	

TOWNSHIP OF ADJALA.

TABLE OF SCHOOL DEBENTURE LOANS SHOWING PRESENT LIABILITY THEREON.

Year Due.	Record of Payments. Section No. 4. Deb. No.	Date.	Section No. 9. Deb. No.	Date.	Section No. 10. Deb. No.	Date.	Section No. 14. Deb. No.	Date.	Total Annual Payments. Principal.	Interest.	Annual Repayments. School Sec. No. 4. $1,000 at 4%. By-law No. 310. Equal Annual Payment $123.29. Due date 15th Dec. Principal	Interest	School Sec. No. 9. $1,300 at 5%. By-law No. 372. Equal Annual Payment $125.24. Due date 17th Feb. Principal	Interest	School Sec. No. 10. $1,000 at 5%. By-law No. 418. Equal Annual Payment $129.50. Due date 15th Dec. Principal	Interest	School Sec. No. 14. $1,100 at 5%. By-law No. 371. Equal Annual Payment $142.46. Due date 17th Feb. Principal	Interest
									$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.	$ c.
1906..	1.	Dec. 15	.....	.....	.....	.....	.....	.....	83 29	40 00	83 29	40 00	.....	.....	.....	.....	.....	.....
1907..	2.	Dec. 16	.....	.....	.....	.....	.....	.....	86 62	36 67	86 62	36 67	.....	.....	.....	.....	.....	.....
1908..	3.	Dec. 12	.....	.....	.....	.....	.....	.....	90 09	33 20	90 09	33 20	.....	.....	.....	.....	.....	.....
1909..	4.	Dec. 15	.....	.....	.....	.....	.....	.....	93 69	29 60	93 69	29 60	.....	.....	.....	.....	.....	.....
1910..	5.	Dec. 13	.....	.....	.....	.....	.....	.....	97 44	25 85	97 44	25 85	.....	.....	.....	.....	.....	.....
1911..	6.	Dec. 23	1.	Feb. 28	.....	.....	1.	Feb. 28	249 04	141 95	101 34	21 95	60 24	65 00	.....	.....	87 46	55 00
1912..	7.	Jan. 6, 1913	2.	Feb. 22	1.	Dec. 23 1914	2.	Feb. 22	339 96	180 53	105 39	17 90	63 25	61 99	79 50	50 00	91 82	50 64
1913..	8.	Dec. 22	3.	Feb. 24	2.	April 8	3.	Feb. 24	355 91	164 58	109 60	13 69	66 41	58 83	83 48	46 02	96 42	46 04
1914..	9.	.....	4.	Feb. 19	3.	.....	4.	Feb. 19	372 63	147 86	113 99	9 30	69 75	55 49	87 65	41 85	101 24	41 22
1915..	10.	.....	5.	.....	4.	.....	5.	.....	390 12	130 37	118 55	4 74	73 23	52 01	92 04	37 46	106 30	36 16
1916..	.....	.....	6.	.....	5.	.....	6.	.....	285 15	112 05	.....	.....	76 89	48 35	96 64	32 86	111 62	30 84
1917..	.....	.....	7.	.....	6.	.....	7.	.....	299 40	97 80	.....	.....	80 73	44 51	101 47	28 03	117 20	25 26
1918..	.....	.....	8.	.....	7.	.....	8.	.....	314 35	82 84	.....	.....	84 77	40 47	106 54	22 96	123 05	19 41
1919..	.....	.....	9.	.....	8.	.....	9.	.....	330 10	67 10	.....	.....	89 01	36 23	111 87	17 63	129 22	13 24
1920..	.....	.....	10.	.....	9.	.....	10.	.....	346 60	50 60	.....	.....	93 46	31 78	117 47	12 03	135 67	6 79
1921..	.....	.....	11.	.....	10.	.....	.....	.....	221 47	33 27	.....	.....	98 13	27 11	123 34	6 16	.....	.....
1922..	.....	.....	12.	.....	.....	.....	.....	.....	103 04	22 20	.....	.....	103 04	22 20	.....	.....	.....	.....
1923..	.....	.....	13.	.....	.....	.....	.....	.....	108 19	17 05	.....	.....	108 19	17 05	.....	.....	.....	.....
1924..	.....	.....	14.	.....	.....	.....	.....	.....	113 61	11 63	.....	.....	113 61	11 63	.....	.....	.....	.....
1925..	.....	.....	15.	.....	.....	.....	.....	.....	119 29	5 95	.....	.....	119 29	5 95	.....	.....	.....	.....
									4,400 00	1,431 10	1,000 00	232 90	1,300 00	578 60	1,000 00	295 00	1,100 00	324 60

123 Bay Street, Toronto, Ont., December 30th, 1914.

To the Mayor and Council, Town of Eastview, Ontario.

Gentlemen,—Acting under instructions of the Provincial Municipal Auditor, J. W. Sharpe, K.C., and confirmed by an Order-in-Council, approved by His Honour, the Lieutenant-Governor, the 16th day of October, 1914, an inspection, audit, or examination, of the books, accounts, vouchers and moneys of your municipality was made.

Town of Eastview.

Scope of Audit.

Resolution No. 310 instructed the Clerk to apply to the Provincial Municipal Auditor for the appointment of someone to audit their books under the provisions of the Audit Act.

Resolution No. 303 authorized the Municipal Auditor to make an audit from 1909 to the present time.

Records of Eastview date back to its inception as an incorporated Village at the 1st of January, 1909, on which date it broke away from the Township of Gloucester.

On the 1st of January, 1913, it was incorporated as a Town, and the *Ontario Gazette* of December 21st, 1912, contained such incorporation notice.

It was necessary, therefore, to make an inspection of some six years' transactions, and with the exception of the tax rolls, this was expeditiously completed.

Cash Balance Sheet.

Cash Balance Sheet at 31st of October, 1914, discloses that there is a deficit at that date of some Forty-four hundred dollars ($4,400.00). The deficit will, naturally, be increased by the expenditures made in November and December.

Explanation of this may be found in the money paid out of General Town Funds for the construction of sidewalks, amounting to some Thirty-eight hundred dollars ($3,800.00), also in the Tax Collector's shortage to this date of about Twelve hundred dollars ($1,200.00).

Therefore construction of sidewalks out of General Town Funds, for which no debentures have yet been sold and the collector's shortage, which appears to be a direct loss to the municipality, amount to Five thousand dollars ($5,000.00), and this would adequately account for the deficit.

Balance Sheet of Fixed Assets and Deferred Liabilities.

Balance Sheet at the 31st of October, 1914, shows that the ratepayers have an investment of some Thirty-seven hundred dollars ($3,700.00) in public works.

Public School Debenture Liabilities have been offset by a similar amount against Public School Supporters and Township of Gloucester, as the school building can hardly be included as a Town Asset, as it really belongs to the Public School Supporters.

Abstract of Receipts and Expenditures.

Cash Statement 15th December, 1913, to 31st October, 1914, is exhibited hereafter, and clearly sets out the source of receipts and the destination of the payments.

Yearly Rates and Estimates.

The Council of every Municipality shall, in each year, assess and levy on the whole rateable property within the Municipality a sum sufficient to pay all debts of the corporation, whether of principal or interest falling due within the year, but shall not assess and levy in any year more than two cents on the dollar on the assessed value of such property according to the last revised assessment roll, exclusive of school and local improvement rates.

The highest tax rate was in the year 1914, when the general Town Rate was 1½ cents, so that the Council have quite a little latitude yet in their yearly rates.

The Council of every Municipality shall, in each year, prepare estimates of all sums required for the purposes of the Municipality during such year, making due allowance for the cost of collection and for abatement of taxes, and for taxes which may not be collected. One by-law or several by-laws for assessing and levying rates may be passed.

In May of 1914, the Clerk presented to the Council a statement of estimated receipts and expenditures for the current year. His figures have been contrasted with the actual receipts and expenditures, and, with the exception of the over expenditure on Roads and Bridges of Three hundred dollars ($300.00), and on the Town Hall upkeep of some Six hundred dollars ($600.00), his figures are a very close estimate. The continuance of such estimated statements is essential for the Town's welfare.

By-laws levying rates should contain a full statement of all rates to be levied.

Levies for the years 1909-1914 have been tabulated, and appear on page S-5 of the report.

Assessment Rolls.

Rolls for the years 1909 to 1914 were added and checked, item by item, into the Collector's Roll for the same years. The Clerk had evidently used very great care in the preparation of the Collector's Rolls, as there were no errors in transcription.

In the 1912 Assessor's Roll, roll No. 1195, assessment should have been extended, as Three thousand nine hundred and fifty dollars ($3,950.00), instead of Three thousand eight hundred and fifty dollars ($3,850.00).

Assessor's affirmation as required by the Ontario Statutes was seen for all years, with the exception of the year 1913. As it may prejudice the court in a legal case if the roll is not completed as required by the Statutes, it is essential that the Clerk shall see that this omission does not take place again.

Summary of page totals was not made and certain of the pages were incorrectly added. Errors in additions were corrected and a summary made in the back of all the assessor's rolls.

Court of Revision Minutes were seen, and such amendment of Assessments as ordered by them were altered by the clerk.

All alterations or amendments should be made in red ink and initialled by the clerk, either in the Collector's Roll or the Assessor's Roll, and pencilled figures should be avoided altogether.

Assessments for the years 1909-1914 were tabulated, and appear on page 8-5.

Collector's Rolls.

Collector's Rolls were gone over for the years 1909-1914.

Summaries contained in the back of the rolls were correct, with the following exceptions, which were items added by the clerk after he found that the assessor had omitted to include them in his roll:—

In the year	1909, page 35,	$3.24	was omitted.	
"	1912, page 19,	6.03	"	
"	1913, page 14,	4.43	"	
"	1913, page 51,	11.80	"	
"	1914, page 20,	27.48	"	to the 31st of October.

Additions to 1914 Collector's Roll, on page 84, made by the Clerk in November, 1914, amount to $35.98, and there may be more added as omissions are discovered.

Town Auditor must use care, and see that all such additions are added to the present summary and charged to the Collector.

The Clerk shall attach to the Rolls a certificate signed by him according to the following form:—

"I do certify that the within (or "annexed" or "attached," as the case may be) Roll is the Collector's Roll, prepared according to the provisions of the Assessment Act for (naming the Municipality or Ward) for the year," and shall deliver the roll so certified to the Collector on or before the 1st of October or such other date as may be prescribed by by-law of the Municipality.

Clerk's certificate was not in evidence in the Rolls for any of the years.

Upon the return of the Roll the Collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 107 or 108, and every transmission of statement and demand of taxes entered by him in the roll has been truly stated therein. This section has not been complied with, for the years 1909-1913. Upon the return of the 1914 Roll, the Clerk must see that the collector takes oath in the before-mentioned manner.

Demand date of tax notice appears in the 1909 Roll, and a few times in the year 1910 and 1911 Roll, but is not seen at all in 1912 or 1913 Roll. In the Roll for 1914 it appears in all cases.

Collector's initial as to the various dates upon which the tax notices were mailed or left at the residences does not appear in any of the Rolls.

Tax Collectors should be impressed with the necessity of having some knowledge of the importance of their duties, and it is trusted that in the future they will see that their duties, as prescribed by the Assessment Act, will be complied with.

Tax Arrears.

The Treasurer of every Village shall, within fourteen days after the time appointed for the return and final settlement of the Collector's Roll, and before the 8th day of April in every year, furnish the County Treasurer with a statement of all unpaid taxes and School Rates directed in the said Collector's Roll or by School Trustees to be collected.

In the year 1910, the tax arrears from the 1909 Roll were so returned to the County Treasurer, but in the succeeding years, 1911, 1912, 1913 this was not done. In the year 1913 the Village was incorporated as a town, and the Mayor and Treasurer are vested with the power of making tax sales and attend to the collection of their own tax arrears.

Rolls for 1911 and 1912 do not appear to have been returned before the year 1914, and this may account for the arrears not being sent to the County Treasurer.

In the year 1914 the Clerk prepared rough lists of all tax arrears and placed all such arrears on the Collector's Roll.

In the course of the Adult a regular form of Tax Arrears Register was procured, and all arrears from the year 1909 entered therein.

Arrears Register was then compared with the Collector's Roll for the year 1914, and it was discovered that tax arrears amounting to One hundred and twenty-eight dollars and eighty-six cents ($128.86), as appearing on page S-16 of this report, were not included.

There were also certain arrears incorrectly entered on the Roll, and these appear on page S-17, and amount to Forty dollars and fifty-four cents ($40.54).

Under a yearly by-law a five per cent. penalty is imposed on all taxes unpaid on the 15th of November, but there is evidence that a great many payments are made after that date, without the inclusion of the five per cent.

The following section of the Assessment Act has apparently escaped the attention of the Treasurer, and has resulted in a serious loss of several hundred dollars to the Municipality in the matter of interest.

"On the first day of May in every year, the Treasurer, or the County Treasurer, as the case may require, shall add ten per cent. to the arrears then due in respect of any parcel of land; but in the case of a Municipality by the by-laws of which taxes are payable in bulk or by instalments, with a percentage added for default, the Treasurer shall only add a further percentage, so that the whole addition shall amount to ten per cent. of the arrears." It is evident, therefore, that there has been a direct loss of (5%) five per cent. in the first year of the arrears, and (10%) ten per cent. in the succeeding years.

Tax Sales.

Where a part of the tax is in arrear for three years the land is liable for tax sale. It is evident that the tax or part of the tax on land for any year, if in arrear for three years, is liable for sale, notwithstanding that the two succeeding years' taxes have been paid in full, although it does not seem to be a wise procedure for the Collector to receive current taxes while there is still arrears unpaid.

Tax Collector.

Tax Collector A. C. Larose was appointed by By-law No. 5 in 1911, and his remuneration was $50.00. He was also appointed in the years 1912 and 1913, and for each of these years he received $125.00.

During this period he does not appear to have returned his rolls, and the three years' rolls were in his possession continuously, although there does not seem to be any record in the minutes extending the date of the return of the rolls.

In February, 1914, the Council accepted Mr. Larose's resignation to date from the 1st of March, subject to his books being audited.

It was then discovered that a great many of his collections had not been deposited in the bank, and on pages S-39 and S-45 these have been enumerated, and the total shortage discovered to the 28th of November, 1914, amounted to $1,365.93.

The Collector had receipted numerous tax bills, but had made no notation in the Collector's roll of their collection.

When the rolls were gone over by the Town Auditor all such unmarked items were taken as unpaid taxes, and all marked items had apparently been deposited in the bank.

On Mr. Cooke's appointment as Collector the tax arrears were handed to him for collection, and on 25th November, 1914, he stated, under oath, that he had seen tax bills receipted by A. C. Larose for all the before-mentioned shortage.

The Municipality have made a claim against the Bond Company amounting to $838.34, details of which are contained on pages S-46 to S-49, on account of the Collector's shortage, and the adjustment of such claim is not yet complete.

The following is an excerpt from the "Suggestions Touching the Duties of Auditors" issued by the Provincial Municpal Auditor, and adequately covers the matter under review:

"There are no duties devolving upon the Municipal Official more important in results than those of the Collector of taxes, yet they are often misunderstood, often neglected, and seldom receive effective supervision. Diligent Collection and prompt return of taxes are important, clear and accurate accounts of moneys received and returned are equally important. A system of book-keeping which may be simple, and at the same time methodical and reliable, is a protection to the Collector against unjust suspicion and possible financial loss."

Upon the return of the roll to the clerk, it is his duty upon receiving same, to mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year. If the rolls had been returned, and the clerk had issued these notices, any discrepancies on the part of the collector would have been discovered in a short time. However, as the rolls remained in the Collector's care for three years, he was able to continue his misappropriations during that period.

Tax Collectors accounts have been prepared for all of the years from 1909 to 1913, and schedules attached hereto contain all arrears in detail. Those arrears which are uncollectable, such as Business, Income, and dog taxes, have not been taken into account, and it is left to the Council to scrutinize these and make mention in the minutes of their being written off. These arrears appear on pages S-20, 23, 30, 36, and 37.

Debentures.

Public School Debentures issued under By-law No. 9-1910 were levied for in the same year, and as the first principal and interest payment was not due till the 1st of May, 1911, such levy was a liability at the year end.

Public School Debentures issued under By-law No. 10-1911 were levied for in 1911, and as the payment of principal and interest did not take place until the 1st of May, 1912, this levy also was a liability at the end of the year.

So that in both cases these by-law levies are made in advance of payments, so that at the end of each year such levies must be shown as a liability.

Local improvement sidewalk debentures authorized to be issued under By-law No. 20-1911 called for the annual levy of $52.50 to pay interest, and $91.60 for the annual deposit in a sinking fund.

Debentures were not issued and the Town are apparently financing this construction work themselves. Accordingly the owner's portion of unpaid principal amounting to $775.22 has been taken in as an asset upon the Balance Sheet on page S-2. Each succeeding principal levy will reduce this sum and in the year 1921 the indebtedness to the Town will be completely cleared off.

Why these debentures were not sold is hard to say, and the Town books will become very much involved if conditions like the above were to occur frequently.

Local Improvement Sidewalk Debentures issued under By-law No. 20-1913 provides for the annual levy of $644.30 to pay interest and $479.56 for the annual deposit into a sinking fund account.

In calculating the interest to be earned by the sinking fund deposits, the Trasurer apparently based his calculation on a three per cent. basis, whereas the rate of interest earned is four per cent. Instead of the annual sinking fund deposit being $479.56, on the four per cent. basis it should be $432.74. This annual over deposit into the sinking fund of $46.82 will if continued leave a surplus in the sinking fund at the maturity of the debentures of $1,394.20 and some action should be taken to avoid such a surplus.

Debenture Register.

Register was completed and now contains the details of all the debenture issues. As interest coupons and debentures are redeemed the cash book folio should be marked in the debenture register, so that at all times there is a complete up-to-date record of your debenture indebtedness.

Town Hall.

Town Hall is leased from the 1st May, 1914, for two years at a monthly rental of $25.00, the lease is dated 11th of March, 1914.

In previous years a room was rented at the annual rental of $50.00, payable half yearly.

Clerk and Treasurer.

Henry R. Washington was appointed clerk the 10th of February, 1909, and on the 6th of April, 1910, he was also appointed Treasurer, and has held these offices continuously since these dates.

He is to be complimented on the condition of the work, and also on the way he assisted during the course of the audit.

In the future he should see that the Collector's Roll is returned promptly and that the arrears are entered in the arrears register. On the 1st of May it will be his duty to add the ten per cent. interest on all such arrears.

Interim Report.

At the request of the Council and with the sanction of the Provincial Municipal Auditor, the following interim report was issued:

"Knowing your anxiety in regard to the results of the Provincial Municipal Audit, just completed, the report of which will be forwarded in the course of a few weeks.

"I beg to state that the Audit has not disclosed any irregularities in regards to the general cash, with the exception of the Tax Collector's shortages, of which you are aware, and which will be dealt with fully in my report.

"With the exception of the Tax Rolls, I am glad to state that the Audit is very satisfactory, and shows the Clerk's and Mayor's close attention to their Municipal Official duties."

Bonds.

Bonds for a thousand dollars ($1,000.00), with the Imperial Guarantee Company, covers the Treasurer, Henry R. Washington. Premium of five dollars ($5.00) is paid by the Town and the bond expires on April 10, 1915. The amount of the Treasurer's bond does not appear to be adequate, and this should be increased to two or three thousand dollars ($2,000.00 or $3,000.00).

Collector A. C. Larose was stated to be bonded for a similar amount with the same Company, and the bond is said to be in the lawyer's hand in reference to a claim being made against the Company for his defalcations.

Tax Collector J. R. Cooke appointed under By-law 15, to commence his duties on the 1st of May, 1914, has not so far been bonded, and the Council should see that he is bonded immediately for not less than three thousand dollars ($3,000.00).

Cheques.

Cheques were seen for all payments, and were all authorized either in the minute book of the Town Council, or the Board of Health, with the exception of such payments appearing on pages S-10 to S-15.

Those payments that should have been authorized by the Town are mostly Public Works Accounts.

Those that should have appeared in the Board of Health Minute Book are apparently covered by the following sections in the Public Health Act, and need no further authorization:

Public Health Act:

(Old.) Section 51:—The Treasurer of the Municipality shall forthwith upon demand pay out of any moneys of the Municipality in his hands the amount of any order given by the members of the local board, or any two of them, for services performed under their direction by virtue of this Act. R.S.O. 1887, c. 205 s. 49.

(New.) Section 22:—The Treasurer of the Municipality shall forthwith upon demand pay the amount of any account for services performed under the direction of the board and materials and supplies furnished or for any expenditure incurred by the board or by the medical officer of health or sanitary inspector in carrying out the provisions of this Act, or the regulations, after the board has by resolution approved of the account and a copy of the resolution certified by the chairman and secretary has been filed in the office of the treasurer. 9 Edw. VII. c. 85. s. 2. Amended.

Minutes and By-Laws.

Minutes for the years 1909 to 1914 were scrutinized. Those of May 21st and December 15th of 1913 were not signed by the Clerk, and with these exceptions they were in order.

By-laws were all neatly written into a bound book, and were signed by the Mayor and Clerk.

They all bore the seal of the Corporation with the exception of numbers 14 to 26 in the year 1914.

The present method of repeating the numbers of by-laws every year, from one up, is very confusing, as it is necessary to always designate the by-laws not only by number, but also by year. The consecutive number should be continued throughout, without repeating yearly.

Salaries.

Appointment of all officials was confirmed by by-law, and increase in salaries was likewise legalized.

Salaries of all officials were carefully checked with such authorization and found correct.

Bank.

Bank Reconciliation at 31st of October is attached, and is supported by a certificate from the bank signed by Mr. G. Cheley, the Manager.

Among the out-standing cheques there are several amounting to twenty dollars and sixty cents ($20.60), which should be cancelled and written off, as some of these never left the Treasurer's hands, and those that did, are not likely to be presented for payment.

List of these appears on page 8-9 and should be dealt with by the Council immediately.

Police Department.

Police Chief, H. C. Prior, among his many other duties attends to the collection of Dog Taxes and License Fees.

Summary of his receipts for the current year to the 31st of October was made, and amounted to five hundred and thirty-nine dollars ($539.00). This amount had all been deposited into the bank.

Adoption of a better form of license receipt as described in the System Section is necessary.

Police Chief should be bonded for one thousand dollars ($1,000.00), as well as all other Town Officials that handle the funds of the Municipality.

Conviction Record should be purchased for the Chief's use in recording convictions and the fines imposed. Not only is this a record for his use, but the Auditor may compare such record with the moneys handed in to the Treasurer on account of Police Fines and Fees.

Accounts Payable.

All accounts unpaid at 31st of October were listed and amounted to nearly twelve hundred dollars ($1,200.00), and this amount was included as a liability in the Cash Balance Sheet.

Method of handling these accounts has been suggested in the system section.

A great many of the invoices seen were very crude, and consisted in many cases of scrap pieces of paper.

Invoices in every case were attached to the cheque covering their payment.

System.

To obtain a proper state of efficiency it is essential that the Town Officials be supplied with books and forms that are best adapted to their particular clerical work and not have to use blank books without definite headings or rulings.

Accordingly the following forms have been suggested and have already been discussed with the Clerk and Treasurer.

Cash Book.

Cash Book in use contains only two columns, which necessitates the posting of each individual item into the ledger.

To avoid this unnecessary work, and also to have the payments classified under the proper headings, the Council must at once obtain a Municipal Cash Book as authorized by the Ontario Government.

The Ontario Bureau of Industries require certain statements to be filed with them annually and these statements are to be compiled under the same headings as contained in the authorized form of Cash Book.

Council Pay List.

Authorization for the payment of accounts as appearing in the minute book leaves much room for improvement and it would be an easy matter to add to the lists without the sanction of Council. To avoid any mistakes Council Pay List has been drafted and is included among the system forms. The procedure that should be followed is that all invoices as received should be given a serial number and approved by the foreman. At the next Council meeting the pay list should be prepared with the invoices in consecutive number and one of the main things is that the account chargeable should be clearly marked.

Finance Committee should scrutinize all invoices and check them on to the pay list. If everything is satisfactory the Chairman or the Committee can approve of the list by signing in the place provided therefor. Pay list will then be added up and be presented to the Council to be passed as "Pay list number ..... amounting to $..... was passed in open Council." They will then be filed on a binder and preserved for Auditing and other reference.

Treasurer's Official Receipt.

Form as appearing hereafter should be printed in duplicate and numbered consecutively. Any payments received by the Treasurer of whatever nature should be covered by the issuing of one of these receipts. The original being handed to the party making payment, and the duplicate retained. At the present time the treasurer does not receive much cash but on the return of the Collector's Roll any payments tendered him for taxes must be covered by this receipt.

Conviction Record.

All court cases are taken to the City of Ottawa for trial, but the chief of police is keeping a record of convictions in a rough book. As this is of some importance to him in connection with his duties, it would be well for the Council to obtain the regular ruled form of Magistrates Conviction Record wherein he may clearly set forth the history of his Department.

License Receipt.

Form in duplicate numbered consecutively is submitted herewith and will cover any cash received for either dog taxes, or other licenses, such as tobacco, cigarettes, pool tables, etc. The form now used has a stub attachment and there is no conclusive proof that the amount received as shown on the stub was similar to the amount for which the receipt was issued. In the case of the receipt issued for dog license, the tag number must be entered on the receipt. For other licenses, the collector will receive the money and issue the receipt, but the licensee must present such receipt to the Town Clerk, who will issue the license upon the presentation of such receipt.

Licenses.

It is essential that a proper license form be issued by the Town Clerk in accordance with the various by-laws, under the seal of the Corporation and the signature of the clerk, and form suitable for this purpose is contained hereafter.

Dog Tags.

Dog Tags when purchased should not only have the year stamped thereon, but also bear consecutive numbers. At the close of the year, those not issued by the collector will be returned to the treasurer, who thereupon can check up and see that all tags are accounted for. Bitch Tags could be made in a different shape and the consecutive number have the letter "B" as a prefix. Tag numbers will be placed on the receipts issued.

Tax Collector's Roll.

This Roll actually contains ledger accounts with all property owners as well as other parties who are assessed for business and income taxes. It is well, therefore, to provide a roll with sufficient columns so that the payments on account may be clearly marked thereon. In the present roll there is only a narrow margin to contain the date and amount paid, and when the tax is paid in two or three instalments it is impossible to enter the items in the space provided.

Tax Arrears Register.

Register was procured during the course of the Audit, and written up-to-date, from the year 1909. Its continuance is imperative as the validity of tax sales depends on the correct recording of all arrears.

Tax Collector's Receipt.

Receipt form in duplicate bearing consecutive numbers should be issued by the tax collector for all amounts received by him. The original to be handed to the party making payment and he will retain the duplicate, and write his cash book up therefrom. In the case of the bank to whom the greater part of the taxes are paid they will not likely use this form, and it should be sufficient if they will use loose sheets similar in ruling to those of the Collector's cash book.

Tax Collector's Cash Book.

Cash book in the form prescribed in bound book form will contain a summary of all the collector's receipts listed according to the date received, name, roll number, discount allowed, if any, cash received, either interest or taxes. Cash as deposited will be entered in the bank section under the date deposited. The majority of taxes are paid to the bank, and it should be sufficient for the bank to stamp the original tax bills "paid" with their own private stamp. It is essential, however, that the form they use for listing such receipts should be along the same line as the Tax Collector's Cash Book and the suggestion is made that the bank be requested to write the receipts upon the form before mentioned. The sheets the bank use should be ruled and printed only on one side, and have a binding margin punched for a sectional post binder. It would be necessary to obtain a binder upon which all bank tax sheets could be filed in order to date.

Filing Cabinet.

Systematic filing of all letters and other records is essential for quick reference and safe keeping. No regular system is now being used, as the clerk has no filing appliances.

Vertical filing cabinet should be obtained with four drawers, one of which could be used for correspondence, one for invoices, one for draft by-laws, resolutions, etc., and the other for matters pertaining to the Board of Health. In the course of the Audit it was necessary to refer to certain of the back records, and it is certainly no easy task to find the particular papers to which reference was to be made.

Vault.

Vault accommodation is lacking and this should be attended to immediately. Either a vault should be built in the Town Hall, or else a large safe obtained, in which all of the most valuable records should be kept. Loss of books by fire would place the Municipality in a very serious predicament.

Schools.

All Levies made for the Public and Separate Schools have been credited to the School Boards, and at the 31st of October the balance due to the several School boards as exhibited on the Cash Balance Sheet are correct.

In the case of the Public School Board, it is apparent that their levies are a year in advance, and according to the School Act the levy for any one year should only be sufficient for that current calendar year.

Conclusion.

Such alterations and improvements of your system that have been recommended should be instantly carried out, so as to safeguard the ratepayers from any losses.

Officials who are appointed by the Council must observe and carry out their duties as prescribed by the Ontario Statutes. They should carefully read over the sections pertaining to their particular work, and make themselves familiar therewith, and there should be no excuse for non-compliance with the regulations.

Thanks are extended to Mayor Gladu and other officials for their hearty co-operation in the investigation.

Report and Statements are herewith respectively submitted.

Henry Glover, F.C.R.A.,

Cost of this Audit. $472.70. *Municipal Auditor.*

TOWN OF EASTVIEW.

Cash Balance Sheet at 31st October, 1914.

Current Liabilities.

Bank of Ottawa, loans	$17,500 00
Accounts payable	1,192 47
Public School Board	3,851 57
Montfort School Board	6,145 86
St. Charles School Board	1,252 00
Public School Debentures levies	959 09
Sinking Fund L/1, B/L 20, 1913	479 56
Debenture Interest L/1, B/L 20, 1913	644 30
County Treasurer, 1913-1914, levies	1,638 85
	$33,663 70

Liquid Assets.

Cash in Bank of Ottawa	$ 671 53
Taxes unpaid, 1914 Roll	28,445 75
Tax arrears not included in 1914 Roll	128 86
Deficit at 31st October, 1914	4,417 56
	$33,663 70

TOWN OF EASTVIEW.

Balance Sheet of Fixed Assets and Deferred Liabilities at 31st October, 1914.

Deferred Liabilities.

Public School Debentures, B/L 9, 1910		$10,288 75
Public School Debentures, B/L 10, 1911		2,248 09
Montreal Road Sidewalk Debentures, B/L 20, 1913		12,886 00
Fire Debentures, B/L 5, 1914		5,000 00
Olmstead St. Sidewalk, Contractor's Deposit	$37 00	
Bradley Ave. " " "	33 00	
Park St. " " "	35 00	
Third Ave. " " "	40 00	
		145 00
Ratepayers' investment 31st October, 1914		3,741 57
		$34,309 41

Fixed Assets.

Public School Supporters and Township Gloucester			$10,288 75
Public School Supporters and Township Gloucester			2,248 09
Montreal Road Sidewalk			12,406 44
Sinking Fund, B/L 20, 1913			479 56
Fire equipment			4,725 94
Beechwood Ave. Sidewalk, B/L 20, 1911		$775 20	
Olmstead St.	"	794 28	
Bradley Ave.	"	712 75	
Park St.	"	757 95	
Third Ave.	"	720 45	
			3,760 63
Office equipment and plans			300 00
Machinery			100 00
			$34,309 41

TOWN OF EASTVIEW.

ABSTRACT OF RECEIPTS AND EXPENDITURES 15TH DECEMBER, 1913, TO 31ST OCTOBER, 1914.

Receipts.

Tax Collections	$1,083 30
Tax Arrears	6,652 17
Dog Taxes	213 00
Licenses	457 62
Police Fines	209 81
Railroad Tax Distribution	253 52
Ice Cutting, Carlton County	50 00
Roads and Bridges	122 00
Loans	12,500 00
Public School, Tp. of Gloucester	381 44
Government School Grant	93 00
Fire Debentures Proceeds	4,953 31
Sidewalks, Olmstead St.	37 00
" Bradley Ave.	33 00
" Park St.	35 00
" Third Ave.	40 00
Total receipts	$27,114 17
Bank balance 15th December, 1913	602 59
	$27,716 76

Payments.

Tax Collections	$4 13
Tax Arrears	121 95
Charity	21 75
Election Expenses	69 63
Police Department	1,111 25
Town Hall, Rent and Upkeep	1,475 24
Ice Cutting	318 36
Roads and Bridges	2,785 96
Loans	664 10
Public School Debentures	1,271 48
Public School Board	2,800 00
Fire Equipment	4,379 25
Sidewalks, Olmstead St.	794 28
" Bradley Ave.	712 75
" Park St.	757 95
" Third Ave.	720 45
" Montreal Rd.	349 34
Board of Health	918 61
Printing and Stationery	342 86
Miscellaneous	223 27
Legal	291 73

Street Lighting	1,140 72
Interest	541 15
Salaries	1,682 50
Fire Protection	767 20
Award Ditches	135 00
Montfort School Board	2,000 00
Debenture Interest, Montreal Rd., Ll.	644 30
Total Payments	$27,045 23
Bank Balance 31st Oct., 1914	671 53
	$27,716 76

TOWN OF EASTVIEW.

Collector's Roll Summary for the Years 1909-1914.

	1909.	1910.	1911.	1912.	1913.	1914.
County Rate	$454 83	$470 20	$541 92	$584 43	$614 09	$1,053 35
Town Rate	1,033 03	3,141 06	3,604 85	4,540 91	7,869 47	14,745 64
Dog Tax	.....	189 00	205 00	266 00	267 00	.....
Statute Labor	1,424 50	.....	.....	.....	.....	.....
Public School	844 60	707 93	2,461 43	2,665 74	3,542 79	3,674 57
Public School Debs. No. 1	.....	628 95	623*05	608 90	656 16	650 97
Public School Debs. No. 2	.....	.....	296 50	261 21	290 46	269 77
S. S. Montfort	942 54	1,616 14	1,621 76	3,161 97	7,268 53	3,008 65
S. S. Montfort Debs.	.....	.....	.....	.....	.....	1,713 66
S. S. St. Charles	.....	488 00	509 25	626 25	953 25	1,252 00
Syrville Sidewalk	42 12	42 12	42 12	.....	.....	.....
Beachwood Sidewalk	.....	.....	.....	86 75	86 75	86 75
Montreal Sidewalk	.....	.....	.....	.....	566 10	566 10
Cummings Award	.....	.....	.....	.....	102 76	.....
Wolff Award	.....	.....	.....	.....	.....	27 85
Clarke Award	.....	.....	.....	.....	.....	133 31
	$4,741 62	$7,283 40	$9,905 88	$12,802 16	$22,217 36	$27,182 62

TOWN OF EASTVIEW.

Assessments for Years 1909-1914.

Year.	General Purposes.	Public School.	Montfort Separate School.	St Charles Separate School.
1909	$412,747 00	$228,197 00	$184,550 00	.....
1910	523,510 00	262,060 00	212,650 00	$48,800 00
1911	600,808 00	295,983 00	253,900 00	50,925 00
1912	647,603 00	289,903 00	295,075 00	62,625 00
1913	874,368 00	411,948 00	367,095 00	95,325 00
1914	1,053,260 00	556,295 00	371,765 00	125,200 00

Levies for Years 1909-1914.

Year.	County Rate. Mills.	Township Rate. Mills.	Public School. Mills.	Montfort Separate School. Mills.	St. Charles Separate School. Mills.
1909	1.1	2.5 x	3.7	5.1	....
1910	.9	6.0	5.1	7.6	10.0
1911	.9	6.0	11.4	6.4	10.0
1912	.9	7.0	12.2	10.7	10.0
1913	.7	9.0	10.4	19.8	10.0
1914	1.0	14.0	7.9	12.5	10.0

x Commutation of Statute Labor not considered.

Population in the year 1909	2,099
" " " 1914	4,221
Increase in population	2,122

TOWN OF EASTVIEW.

ACCOUNTS PAYABLE AT 31ST OCTOBER, 1914.

Prior, H. C.	Salary—Police Dept.	$65 00
Gauthier, J.	Salary—Fire Dept.	40 00
Cooke, J. R.	Salary—Tax Collector	65 00
Washington, H. R.	Salary—Clerk and Treasurer	75 00
Barnaby, White & Robert	Town Hall Rent	25 00
Boivin, J.	Fire Department	5 50
Proulx, J.	" "	23 30
Letillier & Company	" "	6 50
Borbridge, S. & H.	" "	15 00
Neate Lumber Company	" "	34 32
Durocher, J.	" "	34 98
Ottawa Car Mfg. Company	Fire Equipment	32 25
Ottawa Electric Company	" "	233 22
Ottawa Fire Department	" "	7 00
Northern Electric Co.	" "	47 26
Two Macs, Limited		58 00
Ottawa Electric Company	Street Lighting	362 72
Municipal World	Printing	7 42
Pattison, J. T.	"	35 00
Pay Sheet	Roads and Bridges	20 00
		$1,192 47

TOWN OF EASTVIEW.

LICENSE FEES DEPOSITS CONTRASTED WITH RECEIPTS TO 31ST OCTOBER, 1914.

By Bank Deposit	May	6,	1914	$100 00
" " "	"	6,	"	8 00
" " "	"	6,	"	15 00
" " "	"	6,	"	5 00
" " "	"	11,	"	26 00
" " "	"	11,	"	22 00
" " "	"	11,	"	10 00
" " "	"	13,	"	10 00
" " "	"	13,	"	23 00
" " "	"	13,	"	15 00
" " "	"	13,	"	11 00
" " "	"	13,	"	5 00
" " "	"	18,	"	11 00
" " "	"	18,	"	10 00
" " "	"	26,	"	5 00
" " "	"	26,	"	11 00
" " "	June	4,	"	6 00
" " "	"	4,	"	15 00
" " "	"	4,	"	47 00
" " "	"	9,	"	17 00
" " "	"	20,	"	10 00
" " "	"	29,	"	32 00
" " "	July	6,	"	15 00
" " "	"	6,	"	2 00
" " "	"	17,	"	5 00
" " "	"	17,	"	6 00
" " "	Sept.	2,	"	11 00
" " "	Oct.	30,	"	75 00
" " "	Nov.	6,	"	1 00
" " "	"	6,	"	5 00
" " "	"	6,	"	5 00
To Receipts Nos. 1 to 213				$539 00
				$539 00 $539 00

TOWN OF EASTVIEW.

Bank Reconciliation at 31st October, 1914.

To Bank Balance (per Pass Book), 31st Oct., 1914	$1,100 86	
By Bank Balance (per Cash Book), Folio 175		$671 53
By Outstanding Cheques (per list)		429 33
	$1,100 86	$1,100 86

List of Outstanding Cheques.

No.		Amount.
Cheques to be cancelled	.....	$20 60
1443	.....	0 30
1508	.....	291 75
1529	.....	7 37
1531	.....	1 00
1534	.....	11 20
1536	.....	1 00
1537	.....	6 00
1535	.....	10 00
1539	.....	56 71
1540	.....	3 40
1541	.....	20 00
		$429 33

TOWN OF EASTVIEW.

Outstanding Cheques at 31st October, 1914, which Need to be Written Off.

Date Issued.	No.	Amount.	What For.
April 26, 1909.....	37	$0 25	Board of Health.
Aug. 29, 1910.....	376	1 00	Dog License Refund.
" " "	379	1 00	" " "
" " "	380	1 00	" " "
" " "	387	1 00	" " "
" " "	390	1 00	" " "
" " "	392	1 00	" " "
" " "	395	1 00	" " "
" " "	388	1 00	" " "
" " "	400	1 00	" " "
" " "	401	1 00	" " "
" " "	402	1 00	" " "
" " "	405	1 00	" " "
" " "	406	1 00	" " "
" " "	407	1 00	" " "
" " "	409	1 00	" " "
" " "	414	1 00	" " "
" " "	416	1 00	" " "
" " "	418	1 00	" " "
" " "	424	2 00	" " "
Sept. 28, 1912.....	616	0 35	Board of Health.
		$20 60	

TOWN OF EASTVIEW.

Cheque Payment not Appearing in Minute Book as Authorized by Council.

No.	Payee.	Date.	C.B.F.O.	Account.	Amount.
59	Martel, John 8	June, 1909	2	Dog Tax	$2 00
259	Postmaster 29	April, 1910	29	Postage	1 00
296	Query, P. 13	June, 1910	33	Public Works	10 00
305	Rockofske, J. 16	" "	33	" "	18 90
308	Delorie, P. 16	" "	33	" "	17 85
331	Grummich, H. 30	" "	35	" "	27 00
332	Hein, G. 30	" "	35	" "	22 68
333	D'Arsenault 30	" "	35	" "	22 89
347	Postmaster 7	July, 1910	37	Postage	1 00

TOWN OF EASTVIEW.—*Continued.*

No.	Payee.	Date.	C.B.F.O.	Account.	Amount.
348	Grummich, H. 15	July, 1910	 37	Public Works	14 75
349	Hein, A. 15	" "	 37	" "	12 39
350	D'Arsenault 15	" "	 37	" "	10 29
351	Ash, C. 15	" "	 37	" "	11 13
352	Arret, R. 15	" "	 37	" "	12 18
353	Synanlok, W. 15	" "	 37	" "	12 18
354	Scharf, J. 15	" "	 37	" "	7 95
362	Roberge, D. 1	Aug., 1910	 39	B. of Health	5 00
367	Grummich, H. 20	" "	 39	Public Works	10 00
368	Hein, A. 20	" "	 39	" "	7 56
369	Greik, R. 20	" "	 39	" "	7 56
375	Postmaster 22	" "	 39	Postage	2 00
439	Crete, J. 7	Oct., 1910	 45	Public Works	3 08
440	Cunningham, J. 7	" "	 45	" "	3 96
441	Berthelette, E. 7	" "	 45	" "	3 96
442	Ash, C. 7	" "	 45	" "	8 69
443	Jeffreys, F. 7	" "	 45	" "	8 69
444	Hoffin, J. 7	" "	 45	" "	10 12
445	Griffin, J. 7	" "	 45	" "	10 12
466	White, S. 7	" "	 45	" "	9 24
447	Ash, C. 7	" "	 45	" "	8 75
448	Hoffin, J. 7	" "	 45	" "	1 32
446	White, S. 14	Nov., 1910	 47	" "	3 30
467	Jeffreys, F. 14	" "	 47	" "	3 30
468	Hoffin, J. 14	" "	 47	" "	1 10
470	Roberge, D. 14	" "	 47	" "	15 00
509	Postmaster 22	Dec., 1910	 51	Postage	3 00
510	Popke, J. 30	" "	 51	Public Works	75
21	Bousfield, Rev. G. 10	Mar., 1911	 57	Charity	10 00
	Christie, Green & Hill.15	" "	 57	Legal	27 22
56	Roberge, A. 6	April, 1911	 59	B. of Health	20 00
57	Scharf, S. 6	" "	 59	" "	20 00
58	Gravelle, J. 6	" "	 59	" "	2 00
73	Dom. Explosives, Ltd..15	" "	 59	Ice Cutting	35 28
78	Postmaster 19	" "	 59	Postage	5 00
150	Desroche 17	May, 1911	 65	Public Works	50
162	Wood, G. 31	" "	 65	" "	27 50
163	Comean, J. 31	" "	 65	" "	12 11
164	Dechamplain, A. 31	" "	 65	" "	18 88
165	Dube, W. 31	" "	 65	" "	18 33
166	Houle, L. 31	" "	 65	" "	21 00
167	Richard, J. B. 31	" "	 65	" "	28 88
174	Payment, T. 8	June, 1911	 69	B. of Health	4 35
176	Nichols, F. 9	" "	 69	" "	8 00
177	DesRosier, E. R. 9	" "	 69	" "	0 65
178	Woods, G. 13	" "	 69	Public Works	23 25
179	Dechamplain, A. 13	" "	 69	" "	18 92
180	Houle, L. 13	" "	 69	" "	16 94
181	Dabay, A. 13	" "	 69	" "	17 60
182	Richard, J. B. 13	" "	 69	" "	23 94
187	Jolicour, P. 23	" "	 69	B. of Health	80 19
188	Maheux, E. 23	" "	 69	" "	4 65
189	Ballantyne, Dr. 23	" "	 69	" "	6 75
194	Cunningham, J. 30	" "	 69	" "	14 00
197	Laviolette, E. 5	July, 1911	 71	" "	28 00
204	Maskell, A. 21	" "	 71	Public Works	8 61
245	Nichols, F. 3	Oct., 1911	 77	B. of Health	12 00
286	McPhail, D. 8	Nov., 1911	 79	Public Works	4 00
291	Washington, H. R. 8	" "	 79	Miscellaneous	3 55
293	Cummings, R. C. 20	" "	 79	B. of Health	11 44
317	Friend, G. H. 2	Dec., 1911	 81	" "	10 00
355	Carney, Mary Ann 12	Jan., 1912	 85	" "	6 00
366	Houle, Louis 31	" "	 85	" "	50 00
383	Parent, Dr. R. H. 12	Feb., 1912	 87	" "	325 00
384	Green 12	" "	 87	" "	40 97
385	Samson, John 17	" "	 87	" "	9 00
389	Hule, Louis 23	" "	 87	" "	10 00
390	Shannon, R. 23	" "	 87	" "	21 00

TOWN OF EASTVIEW.—*Continued.*

No.	Payee.	Date.	C.B.F.O.	Account.	Amount.
392	Burge, W. 24	Feb., 1912	87	B. of Health	14 00
393	Samson, J. 24	" "	87	" "	10 50
405	Belliveau, J. 2	Mar., 1912	89	" "	13 50
415	Seguin, A. 9	" "	89	" "	9 00
416	Nichols, F. 16	" "	89	" "	15 00
417	Seguin, A. 16	" "	89	" "	10 50
434	Nicholson, J. 3	April, 1912	91	Ice Cutting	11 00
452	Carriere, S. 13	" "	91	B. of Health	25 00
453	Jones, J. 13	" "	91	" "	22 00
456	Shannon, R. 17	" "	91	" "	31 50
457	Laviolette, E. 17	" "	91	" "	25 00
496	Jones, J. 4	May, 1912	95	" "	20 00
497	Carriere, S. 4	" "	95	" "	20 00
498	Samson, G. 4	" "	95	" "	13 00
499	Jones, J. 11	" "	95	" "	14 00
500	Samson, G. 11	" "	95	" "	14 00
509	Jones, J. 18	" "	95	" "	14 00
510	Samson, G. 18	" "	95	" "	14 00
514	C.P.R. Freight 1	June, 1912	97	Fire Dept.	5 68
528	Woods, G. 19	" "	97	Public Works	15 00
529	Corneau, J. 19	" "	97	" "	6 45
530	Bergeron, O. 19	" "	97	" "	2 00
531	Carriere, S. 19	" "	97	" "	6 45
532	Scharf, T. 19	" "	97	" "	9 78
533	Finch, G. 19	" "	97	" "	6 00
534	Bayard, Mr. 19	" "	97	" "	1 00
535	Weatherall, F. 19	" "	97	" "	13 00
543	Payment, T. 26	" "	97	B. of Health	74 40
544	Cummings, R. C. 26	" "	97	" "	31 52
545	Arseneau, J. 26	" "	97	" "	4 60
546	Durocher, J. 26	" "	97	" "	1 85
547	Nichols, F. 26	" "	97	" "	7 50
548	Belliveau, D. 26	" "	97	" "	6 50
550	Charleson, W. G. 9	July, 1912	99	" "	11 60
551	Scharf, T. 9	" "	99	Fire Dept.	1 00
557	Allaire, —. 31	" "	99	Public Works	5 00
788	Malotte, Mr. 17	April, 1913	119	B. of Health	20 00
789	Bonnle, J. B. 17	" "	119	" "	8 00
790	McHugh, W. 17	" "	119	" "	12 00
791	Malotte, Mr. 26	" "	119	" "	16 00
792	McHugh, W. 26	" "	119	" "	16 00
797	Malotte 3	May, 1913	123	" "	14 00
798	McHugh, W. 3	" "	123	" "	14 00
799	Charlebois & Co. 3	" "	123	" "	4 50
817	Malotte 10	" "	123	" "	14 00
818	McHugh, W. 10	" "	123	" "	14 00
824	Malotte 17	" "	123	" "	18 00
825	McHugh, W. 17	" "	123	" "	16 00
846	Brunelle 4	June, 1913	127	" "	14 00
877	Wilson, Wm. 19	" "	127	" "	6 00
896	Brunelle 20	" "	129	" "	23 00
901	Brunelle 3	July, 1913	131	" "	28 00
913	Brunelle 7	" "	131	" "	6 00
914	Pattison, T. 15	" "	131	Printing	1 50
915	Laverdure, E. 15	" "	131	Public Works	163 85
916	Edwards, W. C. 15	" "	131	" "	32 89
917	*Ottawa Citizen* 15	" "	131	Printing	2 00
918	Edmond & Co. 15	" "	131	Public Works	26 63
919	Haycock & Sons 15	" "	131	Miscellaneous	5 00
938	Robertson, R. 7	Aug., 1913	133	B. of Health	14 00
939	Robertson, R. 16	" "	133	" "	8 00
955	Auger, T. A. 12	Sept., 1913	135	" "	5 89
985	Verdon, Rose ....?1	Oct., 1913	137	" "	13 75
1002	Belliveau, D. 17	Nov., 1913	139	" "	15 00
1007	MacCarthy, C. 20	" "	139	Award Ditch	30 00
1021	Postmaster 20	" "	139	Postage	5 00
1035	Prior, H. C. 4	Dec., 1913	143	B. of Health	5 15

TOWN OF EASTVIEW.—*Continued.*

No.	Payee.	Date.	C.B.F.O.	Account.	Amount.
1064	Woods, G. 22	Dec., 1913	145	Public Works	13 85
1102	Bernard, J. 22	Jan., 1914	147	Election	4 00
1103	Hellard, H. 22	" "	147	"	3 00
1118	Haycock & Son 9	Feb., 1914	149	Miscellaneous	7 50
1119	Parent, Dr. 20	" "	149	B. of Health	500 00
1141	Postmaster 5	March, 1914	151	Postage	5 00
1206	Haycock & Son 16	April, 1914	155	Miscellaneous	5 00
1209	Postmaster 23	" "	155	Postage	5 00
1257	Kipp, W. 21	May, 1914	159	Fire Debentures	100 00
1274	Gauthier, A. 21	" "	159	Town Hall	12 00
1275	G.T.R. 24	" "	159	Fire Debentures	5 27
1276	Customs Dept. 28	" "	159	" "	15 40
1299	Telephone, Long Dist.. 4	June, 1914	161	" "	3 00
1348	G.T.R. 12	" "	163	" "	2 94
1392	G.T.R. 23	" "	165	" "	4 91
1386	Newlands, H. 18	" "	165	Third Ave side w....	570 00
1449	Belliveau, D. 25	July, 1914	169	B. of Health	12 25
1450	DesRosiers, E. R. 25	" "	169	" "	19 40
1451	Auger, T. A. 25	" "	169	" "	3 24
1453	Kritsch, Frank 28	" "	169	Wolff Award	3 00
1474	May & Sons 20	Aug., 1914	171	Fire Dept.	4 00
1492	Pariseau, S. 15	Sept., 1914	173	" "	30 30
1498	Postmaster 12	" "	173	Postage	5 00

TOWN OF EASTVIEW.

Tax Arrears not Entered on Collector's Roll for Year 1914.

(Interest not included.)

Folio.	Lot.	Amount.
14	23 of 4, Block 3 of 6	$ 4 68
14	24 of 4, Block 3 of 6	4 68
14	25 of 4, Block 3 of 6	4 67
15	3 of 6, Block 3 of 6	4 02
15	4 of 6, Block 3 of 6	4 02
20	1, Block C of 7	2 33
20	2, Block C of 7	2 33
21	E. ½ 12 and E. ½ 13 of 1, 2, 3, Block 4 of 6	26 55
29	192 Bellwood	3 27
29	193 Bellwood	3 27
29	214 Bellwood	4 43
30	233 Bellwood	3 26
30	234 Bellwood	3 26
31	20 Essex Ave.	1 76
31	27 Essex Ave.	1 76
31	26 Essex Ave.	1 76
44	182 Rainboth (part only)	6 03
47	276 Rainboth	6 91
47	277 Rainboth	6 91
51	420 Rainboth	3 13
52	421 Rainboth	3 13
60	Part of Lot No. 4	11 52
60	Part of Lot No. 4	5 49
66	167 Riverdale	67
77	27 Rockwood	5 38
90	78 Bells (part only)	1 64
41	98, 99, 100, 101 Rainboth	2 00
		$128 86

TOWN OF EASTVIEW.

Tax Arrears Incorrectly Entered on Collector's Roll for 1914.

Roll No.	Lot.	Amount.
600	3 Bellwood (paid Larose)	$10 19
1338	219 Riverdale (overcharge)	1 05
1239	179 Riverdale (overcharge)	1 05
12	2324 Fredville (paid Larose)	7 94
240	2, 5, Block 3 of 6 (paid Larose)	20 31
		$40 54

TOWN OF EASTVIEW.

Tax Collector's Account for the Year 1909.

To Taxes (per 1909 Roll)	$4,738 38	
Taxes (per 1909 Roll not in ledger), folio 35	3 24	
Penalties	55 57	
Cash, 1910	44	
By Cash, 1909	.....	$3,807 81
" 1910	.....	920 09
" 1911	.....	9 02
" 1912	.....	19 44
Taxes uncollected 31st December, 1913	.....	41 27
	$4,797 63	$4,797 63
To Taxes uncollected 1st January, 1914	$41 27	

By Tax Arrears entered in Arrears Register:—

Roll No.	Lot No.	Plan.	Amount.	
274	336	Rainboth	$2 23	
278	439	Rainboth	2 23	
404	3-4	D. Block, 3 of 6	1 81	
				$6 27
By Cash County Treasurer 23rd September, 1914			.....	35 00
			$41 27	$41 27

TOWN OF EASTVIEW.

Tax Collector's Account for 1910 Roll.

To Taxes per 1910 Roll	$7,283 40	
Cash, 1910	3 00	
" 1911	22 81	
Penalties	157 38	
By Cash, 1910	.....	$5,211 36
" 1911	.....	1,769 55
" 1912	.....	252 30
" 1913	.....	81 89
Taxes uncollected 31st December, 1913	.....	151 49
	$7,466 59	$7,466 59
To Taxes uncollected 1st January, 1914	$151 49	
By Taxes uncollected entered in Arrears Register	.....	$109 30
Cash paid to A. C. Larose	.....	6 85
Business Taxes to be written off	.....	6 04
Penalties imposed, apparently uncollected	.....	29 30
	$151 49	$151 49

TOWN OF EASTVIEW.

Tax Collector's Account for 1910 Roll.

Tax Arrears Entered in Arrears Register.

Roll No.	Lot. No.	Plan.	Amount.
376	326	Rainboth	$9 42
419	90	"	2 17
517	22, 23, 25	123, Block 4-6	5 40
593	48, 54	4-5, Block 4-6	3 60
623	25	" "	2 17
624	19, 20	" "	3 60
625	13, 30, 77	Bellwood	33 35
626	3, 4, 78	"	29 72
630	206	"	3 62
646	209	"	1 45
662	41, 52, 53, 54, 65, 119, 120		9 00
724	58, 59	7 W. Napoleon	5 80
			$109 30

Tax Arrears to be Written Off.

Roll No.	Kind.	Amount.
37	Business	$1 69
486	"	4 35
		$6 04

TOWN OF EASTVIEW.

Tax Collector's Account for the Year 1911.

To Taxes per 1911 Roll	$9,905 88	
Penalties	143 80	
Cash, 1912	3 50	
By Cash, 1911	.....	$7,029 83
" 1912	.....	1,722 38
" 1913	.....	859 32
Taxes uncollected 31st December, 1911	.....	441 65
	$10,053 18	$10,053 18
To Taxes uncollected 1st January, 1914	$441 65	
By Cash to 25th August, 1914	.....	$115 11
Tax arrears entered in Arrears Register	.....	211 53
Cash paid to A. C. Larose	.....	64 96
Business and other tax allowances to be written off	.....	17 33
Peualties imposed apparently uncollected	.....	32 73
	$441 65	$441 65

TOWN OF EASTVIEW.

Tax Collector's Account for the Year 1911.

Tax Arrears Entered in Arrears Register.

Roll No.	Lot. No.	Plan.	Amount.
54	21	Bk. 29 of 4 and 5	$11 83
65	S. ½ 28	" "	8 45
182	5, 7	3 and 4, Bk. 2 of 6	3 66
276	9A	Bk. 3 of 6	7 98
440	144, 145	Bells	2 00
446	153, 154	"	2 66
457	179, 180, 181	"	7 32
524	98, 99, 100, 101	Rainboth	14 64
525	122, 123, 125	"	19 95
526	126, 127, 128	"	10 98
548	12	"	2 06
596	427	"	2 00
602½	Part	4	5 49

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Lot No.	Plan.	Amount.
603½	Part	4	5 49
642	24	Riverdale	1 33
643	25	"	1 33
647	165, 166, 167, 229, 203	"	3 33
648	168, 172	"	2 76
652	173	"	1 33
655	178	"	1 83
656	179, 219	"	2 00
657	180	"	1 33
658	181, 182	"	2 76
660	191	"	1 33
662	218	"	1 33
663	222, 223, 224	"	2 66
664	225	"	1 33
665	226, 227, 228	"	3 66
666	137	"	1 33
667	144	"	1 33
741	44, 45	4 and 5, Bk. 4 of 5	10 15
758	23	4 and 5, Bk. 4 of 5	7 42
794	10	6, Bk. 4 of 6	2 66
826	4	Bellwood	2 66
831	25, 26	"	4 66
832	7	"	16 47
840	16, 17, 27	"	5 32
861	232	"	1 33
865	E. ½ 39, 40	"	2 66
866	47	"	1 83
871	142	"	1 33
876	152	"	1 83
877	153	"	1 83
887	15, 16	Olmstead	2 66
896	52, 53	Edward	2 66
898	57, 58	"	2 66
904	S. W. Pt. 7	Davis	7 98
			$211 53

TOWN OF EASTVIEW.

TAX COLLECTOR'S ACCOUNTS FOR THE YEAR 1911.

Tax Arrears to be Written Off.

Roll. No.	Kind.	Amount.
20	Business	$4 38
232	"	2 33
318	"	1 33
793	Allowance	4 80
899	"	4 49
		$17 33

TOWN OF EASTVIEW.

TAX COLLECTOR'S ACCOUNT FOR THE YEAR 1912.

To Taxes per 1912 Roll	$12,796 13	
Taxes per 1912 Roll (not in Ledger), folio 19	6 03	
Penalties	247 41	
Cash, 1913	17 58	
By Cash, 1912	.....	$7,847 86
" 1913	.....	3,238 26
Taxes uncollected 31st December, 1913	.....	1,981 03
	$13,067 15	$13,067 15

To Taxes uncollected 1st January, 1914	$1,981 03	
Cash, 1914	23 44	
Penalties	52 71	
By Cash, 1914	.....	$748 36
Tax arrears entered in Register	.....	870 83
Cash paid to A. C. Larose	.....	376 97
Business, Dog and other tax allowances to be written off	.....	61 02
	$2,057 18	$2,057 18

TOWN OF EASTVIEW.

Tax Collector's Account for the Year 1912.

Tax Arrears Entered in Arrears Register.

Roll No.	Lot. No.	Plan.	Amount.
72	S. ½ 28	Bk. 29 of 4 and 5	$10 05
76	56	" " "	3 58
124	7	Rockwood	3 72
125	8	"	3 72
121	2, 3	"	9 30
126	9	"	3 72
127	10	"	3 72
128	12	"	3 72
132	16	"	4 66
135	24, 25	"	7 44
136	26, 38	"	7 44
137	31, 32, 33, 34	"	11 16
138	39, 40, 41	"	10 05
139	48, 50, 51, 52	"	12 06
140	56, 57, 58, 76	"	13 08
141	46, 47	"	8 04
142	74, 75	"	6 03
143	77, 78	"	6 52
144	49	"	4 02
145	29	"	3 72
147	45	"	3 72
148	70, 71, 72, 73	"	12 06
212	5, 7	3, 4 Bk 2, 6	2 01
294	49	St. John 7	6 03
380	21, 22	Bk B of 7	16 37
382	1, 2	Bk C of 7	4 66
441	19	1, 2, 3 Bk 4 of 6	5 04
444	22, 23, 25	" "	9 06
483	23	4, 5 Bk 4 of 6	7 05
520	10	6 Bk 4 of 6	13 10
534	215, 216	Bellwood	13 02
537	192, 193, 233, 234	"	13 06
553	7	"	18 09
555	5, 6	"	5 58
556	4	"	4 72
558	24	"	8 58
559	13	"	13 32
561	1	"	2 80
570	75, 76	"	19 54
571	80, 81, 82	"	24 12
572	42, 43	"	16 74
578	119, 120	"	4 02
579	163, 164	"	4 02
583	150	"	2 01
585	128	"	2 80
586	142	"	1 86
589	143, 144	"	3 72
590	121, 122	"	4 66
592	165	"	1 86
594	216	"	2 01
595	210, 211	"	1 86
596	232	"	2 80

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Lot No.	Plan.	Amount.
598	207, 208	Bellwood	4 66
602	47	"	2 80
603	32	"	3 03
605	79	"	2 80
606	88, 89	"	5 04
608	½ pt. 39, 40	"	5 58
616	34, 35	N. Edward	9 38
617	3, 4, 5	S. Olmstead	10 05
624	15, 16	"	3 72
626	20, 26, 27	N. Edward	5 28
627	21, 54, 55	S. Edward	6 03
634	52, 53	S. Edward	3 72
697	9A	Bk 3 of 6	12 06
714	4, 5, 6	4 Bk 3 of 6	9 06
748	1	6 Bk 3 of 6	6 03
759	3, 4	6 Bk 3 of 6	8 04
767	Pt. 7	Bk 3 of 6	2 80
768	Pt. 7	Bk 3 of 6	2 80
769	Pt. 7	Bk 3 of 6	2 80
770	Pt. 7	Bk 3 of 6	4 02
785	32	Snow	2 01
786	23, 30	"	3 72
767	73, 74	"	3 72
793	61, 62	"	3 72
799	51	"	8 44
802	1	Bells	4 66
815	10, 11	"	6 52
820	16	"	10 24
825	22	"	3 72
835	74, 78	"	6 03
839	83, 84	"	4 02
844	39, 40, 48	"	7 44
864	115, 116	"	3 72
865	119, 120	"	3 72
885	68, 69	"	6 52
886	52	"	2 80
887	81, 82	"	4 66
888	78	"	4 66
914	183	"	2 01
915	185	"	2 01
917	150, 153	"	3 72
921	19	Rainboth	5 58
936	95, 96	"	7 44
938	98, 99, 100, 101	"	16 08
948	132	"	16 74
955	169	"	14 43
963	141, 142	"	14 07
967	145	"	2 80
968	146	"	4 66
969	147	"	7 05
971	149	"	7 44
973	152	"	4 66
988	188, 189, 190, 191	"	7 44
999	199, 200	"	10 06
1000	202	"	7 52
1003	216	"	6 52
1004	229, 230, 231	"	8 38
1013	W. ½ 228	"	4 66
1017	235	"	2 80
1030	336	"	3 03
1038	451	"	3 72
1060	316, 317	"	3 72
1069	371, 372	"	10 06
1070	373, 374	"	7 05
1080	22, 23, 24	"	8 38
1082	48, 49, 50, 51	"	11 16
1083	108	"	3 72
1086	119	"	3 72

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Lot No.	Plan.	Amount.
1088	129	Rainboth	3 72
1096	302, 303	"	5 58
1104	439	"	3 03
1105	420, 421	"	4 02
1110	160	"	2 01
1113	Part 4 (Rowatt)	"	6 03
1137	32, 33	Clandeboye	6 52
1138	18, 19	"	5 58
1142	E.	"	3 72
1154	E. pt. 8	"	3 72
1160	9	Riverdale	3 72
1174	195	"	1 86
1175	173	"	1 86
1176	61	"	1 86
1179	178	"	2 01
1181	171	"	1 86
1182	26, 27	"	3 72
1185	292, 293	"	3 72
1184	260, 261	"	3 72
1190	254	"	1 86
1196	20	Bells	4 02
			$870 83

TOWN OF EASTVIEW.

TAX COLLECTOR'S ACCOUNT FOR THE YEAR 1912.

Tax Arrears to be written off.

Roll No.	Kind.	Amount.
8	Dog	$1 00
12	"	1 00
14	"	1 00
16	Business	4 79
17	"	2 79
20	Dog	1 00
22	"	1 00
25	"	1 00
36	"	1 00
67	"	1 00
173	"	1 00
194	"	1 00
220	"	1 00
235	"	1 00
254	"	1 00
256	"	1 00
262	"	1 00
299	"	1 00
359	"	1 00
361	"	1 00
363	"	1 00
386	"	3 00
418	"	1 00
424	"	1 00
465	"	1 00
467	"	1 00
502	"	1 00
506	"	1 00
516	"	1 00
686	Business	1 86
695	Dog	4 00
706	Business	1 86
730	Dog	1 00
737	"	3 00
764	Business	1 86
813	"	1 86
824	Dog	1 00
899	"	1 00
911	"	1 00
1045	"	3 00
		$61 02

TOWN OF EASTVIEW.

Tax Collector's Account for the Year 1913.

To Taxes per 1913 Roll	$22,201 15	
To Taxes per 1913 Roll, p. 14	4 43	
To Taxes per 1913 Roll, p. 57	11 80	
To Cash, 1913	29 31	
To Cash, 1914	151 59	
By Cash, 1913		$15,041 24
By Cash, 1914		5,608 79
By Taxes uncollected 31st December, 1913		1,748 23
	$22,398 26	$22,398 26
To Taxes uncollected 1st January, 1914	$1,748 23	
To Penalties	310 60	
By Tax Arrears entered in Register		$1,128 66
By Business, Dog and other Tax Allowances to be written off		179 66
By Cash paid to A. C. Larose		750 51
	$2,058 83	$2,058 83

TOWN OF EASTVIEW.

Tax Collector's Account for the Year 1913.

Tax Arrears Entered in Arrears Register.

Roll No.	Lot.	Plan.	Amount.
33	S. ½ 28	Bk. 29 of 4 and 5	$10 05
109	E. ½ 66	" " "	8 87
145	7	Rockwood	6 45
146	8	"	6 45
147	9	"	6 45
130	6	Bk. 1 of 6	116 43
154	27	Rockwood	5 38
158	35	"	5 03
160	44	"	5 38
161	46, 47	"	10 75
169	85, 86, 87	"	12 90
174	100	"	4 30
175	102	"	4 30
178	117	"	3 23
205	1	Bell	3 85
243	36, 37	"	20 65
257	E. ½ 54, 55	"	5 22
262	99, 100	"	11 80
269	121, 122	"	17 70
307	148	"	4 43
441	23, 24, 25	4 Bk. 3 of 6	14 03
536	6	1, 2, 3, Bk. 4 of 6	15 22
635	5, 7	3, 4, Bk. 2 of 6	6 03
656	49	Of 7	7 04
687	22, 23, 25	1, 2, 3, Bk. 4 of 6	13 07
726	5	D. of Floraville	3 13
727	4	" "	3 13
762	1, 2, 3	Bk. of 7 B.	23 84
778	21, 22	Bk. B.	31 98
780	3	Bk. of 7 C.	11 80
793	½ 12, ½ 13	1, 2, 3, Bk. 4 of 6	26 55
811	19	Bk. 4 of 6	5 03
817	26	" "	15 35
887	80	Bellwood	24 12
888	77	"	19 09
890	30	"	19 10
878	168	"	8 72
896	8	"	10 75

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Lot.	Plan.	Amount.
897	7	Bellwood	19 10
900	24	"	12 06
913	199	"	4 70
916	88 to 96, 114, 115	"	22 11
917	232	"	4 43
918	47 to 51	"	20 10
918	58 to 62, 64	"	18 09
929	143, 144	"	9 21
934	119, 120	"	8 85
935	163, 164	"	8 85
936	152	"	3 02
938	157	"	4 43
943	214	"	4 43
944	216	"	3 02
949	212	"	4 43
951	½ 39, 40	"	11 60
952	1	"	4 52
958	(W. E. Brown, p. 40)	"	38 43
981	94, 95	Rainboth	35 31
982	83, 84	"	9 21
1052	182	"	20 67
1071	216	"	12 28
1095	½ 249, 250	"	7 83
1096	246	"	8 04
1133	276, 277	"	13 82
1146	371, 372	"	17 08
1177	617, 618	"	15 65
1182	11	"	5 05
1191	108	"	7 83
1193	109	"	7 83
1194	118	"	7 68
1195	18, 25	"	9 39
1197	129	"	7 [illegible]
1207	302, 303	"	9 21
1209	336	"	5 03
1211	360	"	4 70
1220	420, 421	"	6 26
1221	432	"	4 70
1223	439	"	4 09
1227	465, 466	"	6 03
1230	549, 550, 551	"	9 39
1246	221	Riverdale	4 18
1253	230, 231	"	5 22
1254	232	"	3 14
1256	166	"	3 14
1259	210, 211	"	4 18
1261	103	"	2 01
1269	260, 261	"	4 18
1270	292, 293	"	4 18
1275	174	"	3 14
1276	272, 273, 274	"	7 04
1278	13	"	3 02
1282	14	"	8 36
1296	179	"	7 04
1343	S. ½ C.	Clandeboye	21 49
1345	E.	"	7 38
1362	15, 16	S. Olmstead	8 85
1372	57, 58	N. Edward	6 03
1373	52, 53	"	8 85
926	142	Bellwood	4 61
1229	272	Rainboth	4 02
1101	325	"	3 46
44	8	Bk. 29 of 4 and 5	25 75
246	62 to 67	Bell	15 81
			$1,128 66

TOWN OF EASTVIEW.

Tax Collector's Roll for the Year 1913.

Tax Arrears to be Written Off.

Roll No.	Kind.	Amount.
8	Business	$1 97
9	Dog	1 00
13	Business	4 94
16	Dog	1 00
18	"	1 00
19	"	1 00
23	"	1 00
24	Business	2 47
34	Dog	1 00
36	"	1 00
43	"	1 00
59	"	1 00
71	"	1 00
74	"	1 00
100	"	1 00
204	"	5 00
203	"	1 00
221	"	1 00
245	"	1 00
337	"	3 00
342	Business	2 01
345	"	4 02
359½	Dog	1 00
371	"	1 00
389	"	1 00
391	"	1 00
397	"	1 00
399	"	3 00
406	"	1 00
423	"	1 00
410	Business	5 90
430	"	2 95
450	Dog	1 00
453	"	3 00
476	"	1 00
501	"	10 00
529	"	1 00
549	"	1 00
638	"	1 00
657	5 Bk. 2 of 6, Duplicate 590	22 11
670	Business	2 95
671	"	2 95
673	"	2 95
686	Dog	1 00
752	"	1 00
775	"	1 00
785	"	1 00
783	"	3 00
868	"	1 00
889	"	1 00
947	168, 209, Bellwood, Duplicate 878	11 80
967	Dog	1 00
983	81, 97, Rainboth, Duplicate 1189	23 03
1002	Dog	1 00
1025	"	1 00
1105	"	1 00
1113	"	1 00
1115	"	1 00
1136	282 Rainboth, Allowance	5 39
1222	422 Rainboth, Duplicate 1160	4 70
1228	522, 523 Rainboth, Duplicate 1169	9 39
1231	516 Rainboth, included in 1232	3 13
1291	Dog	1 00
		$179 66

TOWN OF EASTVIEW.

TAXES COLLECTED BY A. C. LAROSE, AND NOT ACCOUNTED FOR TO 31ST OCTOBER, 1914.

Summary.

1910 Collector's Roll		$6 85
1911 " "		64 95
1912 " "		376 97
1913 " "		750 51
		$1,199 28
Shortage discovered to 31st October, 1914		$1,199 28
Shortage discovered 1st to 28th November, 1914		166 65
		$1,365 93

LIST OF TAXES COLLECTED BY A. C. LAROSE, AND NOT ACCOUNTED FOR.

Roll No.	Name.	Amount.	
330	Brown, Thos.	$6 85	1910 Roll.
		$6 85	
532	Levine, M.	$4 19	1911 Roll.
659	Schagel, C.	3 84	
957	Hatters, Mrs.	24 98	
885	Browne, A. V.	1 83	
560	Butler, J.	6 29	
873	Moreland, H.	3 66	
283	Kennedy, Mrs.	20 16	
		$64 95	
71	Martel, Alfred	$8 57	1912 Roll.
426	Corbett, Wm. J.	8 87	
866	Arsenault, J.	8 80	
660	Weatherall, J.	6 34	
713	Madere, Alb.	6 85	
836	Proulx, Mrs. R.	12 72	
822	Barette, Ed.	6 85	
376	Schaif, Richard	6 34	
479	Wale, John	7 38	
615	Labelle, J. B.	2 80	
550	Charbonneau, J. L.	5 86	
653	Smith, E.	13 05	
976	Whelan, Alex.	8 80	
927	Levine, M.	7 82	
591	Labelle, E.	1 96	
1037	Deschamplain, Mr.	6 85	
1012	Belanger, Albert	2 80	
1049	Cyr, Alex.	4 90	
575	Moreland, H.	4 90	
1055	Barnaby, Jos.	6 85	
1066	Roberge, May	4 89	
1059	Grosleau, C.	5 86	
992	Bolleau, H.	1 94	
776	Dubois, Alf.	7 82	
580	Meredith, J. R.	1 86	
100	Roy, Mrs. Ed.	5 37	
1084	Sequin, V.	7 44	
859	Charette, Jasp.	4 90	
1063	Whistle, J.	3 27	
519	Snaith, R.	3 90	
1064	Lamarche, L.	4 89	
1092	Leger, H.	5 86	
926	Berthiaume, A.	5 94	

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Name.	Amount.	
972	Groulx, A.	$3 90	
1187	Racine, H.	2 95	
476	Mead, Ed.	7 38	
103	Sabourin, J.	8 10	
775	Belanger, F.	4 90	
1090	Dagereault, E. H.	3 91	
1011	Brisbois, Th.	5 86	
827	Larabie, A.	6 85	
111	English, Jas.	7 41	
1035	Gagnon, J. B.	8 10	
1058	Segouin, Alb.	5 86	
1079	Nault, D.	3 92	
897	Rainville, Thos.	3 72	
544	Roy, Mrs. L.	6 52	
446	Rasicot, T.	6 52	
471	Taylor, Jas.	5 04	
704	Mainville, Alf.	3 92	
857	Lauzon, R. G.	5 58	
794	Charron, N.	7 41	
891	Ambroise (on acct.)	4 89	
895	Groulx, A.	1 96	
642	Dallarie, L.	1 96	
1044	Davis, Mrs. E.	4 90	
854	Brunette (Bellefeuille)	6 03	
263	Wolfe, Mrs. B.	14 07	
896	Gaguon, Chas.	3 72	
858	Bedard, Mrs. A.	7 82	
1021	Decorie, A.	5 85	
523	Crete, Nap.	3 90	
913	Lawreuce, C.	7 05	
130	Martel, Edw.	3 72	
		$376 97	
662	Prytula, M.	$7 56	1913 Roll.
61	Veziera, F.	6 90	
115	Chartrand, J.	5 43	
50	Devoir, Th.	22 25	
1212	Dupuis, Nap.	9 39	
1178	Levesque, Adel.	13 99	
1198	Fournier, Aug.	13 28	
546(B)	McPhail, D.	6 44	
522	Corbett, Mrs. J.	13 95	
320	Roberts, R.	6 03	
309	Rainville, Th.	6 14	
364	Cyr, Chas.	15 50	
305	Langlois, E.	8 85	
290	Lacrouix, E.	11 85	
233	Gravelle, G.	12 39	
299	Woerner, O. L.	6 26	
760	McCrae, Wm.	2 01	
759	Shannon, R.	3 00	
788	Deslauriers, Alex.	6 90	
584(B)	Leduc, N.	8 85	
584(A)	Leduc, N.	5 90	
870	Labelle, J. B.	6 58	
591	Mitron, J.	5 90	
969	Levine, M.	11 62	
941	Labelle, E.	4 66	
1091	Belanger, Alb.	9 85	
1122	Viau, Ford.	9 68	
1124	Cyr, Alex.	9 68	
991	Choquette, Mrs. W.	7 68	
1087	Douglas, Wm.	8 04	
932	Moreland, H.	9 86	
1170	Laliberte, Alf.	4 70	

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Name.	Amount.
1136	Labelle, Jos.	$16 10
1157	Deslauriers, E.	5 70
1160	Williams, E.	4 54
191	Brunelle, J.	9 21
180	Dubois, Alf.	13 28
1248	Larorque, Alf.	6 60
1252	St. Jean, Ovide	3 14
1240	Paquette, E.	6 45
1355	Tremblay, Jos.	8 85
1244	Peprie, Ort.	3 67
761	Popkl, Chas.	9 05
773	Scharf, R.	9 04
866	McCullough, S. B.	16 08
1236	Jolicoem, M.	12 28
105	Roy, Mrs. E.	7 88
614	Gardner, R. A.	6 03
1344	Jolicoem, J.	7 38
781	Hawley, Miss O.	9 21
903	Bovais, D.	7 38
1154	Whistle, J.	7 83
850	Snaith, R.	6 34
1152	Lamarche, L.	9 87
1215	Bournier, A.	4 70
1216	Vallee, J.	4 70
1256	St. Jean, O.	3 14
1266	Lafleur, Wm. A.	6 27
324	Shearman, Wm.	3 02
1360	Chevrier, Dr.	8 85
1367	Laeroue, H.	8 85
1358	Brown, J. S.	9 05
1010	Groulx, A.	9 21
767	Frappier, Miss J.	4 02
525	Frappier, B.	3 02
142	Mourris, Jos.	28 50
1277	Woerner, Mrs.	3 14
1365	Rowatt, H. H.	9 05
193	Boivier, J.	20 96
856	Marchand, P.	12 40
1262	Joicoem, H.	2 09
1208	Demonchelle, A.	8 85
1271	Racine, H.	2 20
318	Gale, J.	4 05
1376	Winning, Miss F.	6 03
1377	Winning, Miss B.	6 03
1378	Winning, Miss M.	6 03
304	Ausang, A.	13 94
1374	Douglas, E. R.	6 34
1151	Roberge, M.	9 86
895	Lacasse, J.	7 38
205	Sauve, Jos. (on account)	5 25
1183	Hault, D.	6 14
322	Lacroix, Ose.	8 85
1267	Martineau, Mrs. A.	6 27
719	Gwick, R.	3 02
1119	Davis, Mrs. E.	8 23
1084	Decorie, A.	12 39
609	Bowler, Wm.	18 42
177	Pepni, S. G.	3 23
		$750 51

TOWN OF EASTVIEW.

List of Taxes Collected by A. C. LaRose, and Not Accounted for, from 1st November, 1914, to 28th November, 1914.

Roll No.	Name.	Amount.
869	Blanchard, J.	$5 58
874	Gronlx, J.	6 52
948	Gravelle, L.	7 82
685	Roy, L.	9 68
636	Lacosse, J.	7 04
1401	Clost, P.	1 96
1826	May, Th.	2 10
1854	Lawrence, C.	2 12
681	Gilchrist, Miss F.	3 19
1766	Pilon, N.	2 61
1340	Riaux, G.	8 80
829	Charleson, W. G.	15 16
935	Charleson, W. G.	17 58
1754	Belliveau, J.	3 72
677	Guerier, J. B.	7 60
729	Gow, J.	9 14
918	Glad, V.	8 23
1808	Bradley, R. A.	3 71
595	Bazinet, G.	13 10
1791	Bean, A.	2 45
1792	Bean, A.	2 45
880	Suironeau, J.	11 66
855	Demers, J.	5 86
1400	Cuthbert, T.	1 45
1405	Cuthbert, T.	1 45
700	D'Aoust, R.	1 95
1806	Bastien, Mr.	3 72
		$166 65

TOWN OF EASTVIEW.

Claim Made by the Municipality on the Imperial Guarantee Co., on Account of Tax Collector A. C. LaRose Shortage.

Roll No.	Name	Amount	Year of Roll
873	Moreland, H.	$3 66	1911
71	Martel, Alf.	8 57	1912
426	Corbett, Mrs.	8 87	
866	Arsenault, J.	8 80	
713	Madore, Albert	6 85	
836	Proulx, Mrs.	12 72	
550	Charboneau, G.	5 86	
976	Whelan, A.	8 80	
575	Moreland, H.	4 90	
1055	Barnaby, J.	6 85	
1059	Grosleau, C.	5 86	
776	Dubois, A.	7 82	
100	Roy, Mrs.	5 37	
1084	Seguin, V.	7 44	
1063	Whistle, J.	3 27	
926	Berthiaume, A.	5 94	
476	Mead, E.	7 38	
103	Sabourin, J.	8 10	
775	Belanger, F.	4 90	
1035	Gagnon, J. B.	8 10	
544	Roy, L.	6 85	
897	Rainville, T.	8 97	
61	Vezina, F.	6 90	1913
115	Charthand, F.	5 43	
50	Devoir, Th.	22 25	
1212	Dupuis, Nap.	9 39	

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Name.	Amount.	Year of Roll
1178	Levesque, Adel.	13 99	
1198	Fournier, A.	13 28	
546(B)	McPhail, D.	6 44	
522	Corbett, Mrs.	13 95	
320	Roberts, R.	6 03	
309	Rainville, T.	6 14	
364	Cyr, Chas.	15 50	
305	Langlois, E.	8 85	
290	Lacroix, E.	11 85	
233	Gravelle, G.	12 39	
299	Woerner, O. L.	6 26	
760	McCrCae, W.	2 01	
759	Shaunon, R.	3 00	
788	Deslauriers, A.	6 90	
584(A)	Leduc, N.	5 90	
584(B)	Leduc, N.	8 85	
870	Labelle, J. B.	6 58	
591	Mitron, J.	5 90	
969	Levier, M.	11 62	
941	Labelle, E.	4 66	
1091	Belanger, A.	9 85	
1122	Viau, F.	9 68	
1124	Cyr, Alex.	9 68	
991	Choquette, Mrs.	7 68	
1087	Douglas, W.	8 04	
932	Moreland, H.	9 86	
1170	Laliberte, A.	4 70	
1136	Labelle, J.	16 10	
1157	Deslauriers, E.	5 70	
1160	Williams, E.	4 54	
191	Brunelle, J.	9 21	
180	Dubois, A.	13 28	
1248	Larorque, A.	6 60	
1252	St. Jean, O.	3 14	
1240	Paquette, E.	6 45	
1355	Tremblay, J.	8 85	
1244	Pepni, O.	3 67	
761	Popki, C.	9 05	
866	McCullough, S. B.	16 08	
1236	Jolicoeur, Mr.	12 28	
105	Roy, Mrs.	7 88	
614	Gardner, R.	6 03	
1344	Jolicoeur, J.	7 38	
781	Hawley, Miss O.	9 21	
903	Bovais, D.	7 38	
1154	Whistle, J.	7 83	
850	Snaith, R.	6 34	
1152	Lamarche, L.	9 87	
1215	Bournier, A.	4 70	
1216	Vallee, J.	4 70	
1256	St. Jean, O.	3 14	
1266	Lafleur, Mrs.	6 27	
324	Shearman, W.	3 02	
1360	Chevrier, Dr.	8 85	
1367	Laeroue, H.	8 85	
1358	Brown, J S.	9 05	
1010	Groulx, A.	9 21	
767	Trappier, Miss J.	4 02	
525	Trappier, B.	3 02	
142	Morris, J.	19 70	
1277	Woerner, Mrs.	3 14	
1365	Rowatt, H. H.	9 05	
193	Bovier, J.	20 96	
856	Marchand, P.	12 40	
1262	Jolicoeur, H.	2 09	
1208	Demonchelle, A.	8 85	

TOWN OF EASTVIEW.—*Continued.*

Roll No.	Name.	Amount.	Year of Roll
1271	Racine, H.	2 20	
318	Gale, Mrs. J.	4 05	
1376	Winning, Miss F.	6 03	
1377	Winning, Miss B.	6 03	
1378	Winning, Miss M.	6 03	
1268	Desjardins, R.	3 14	
304	Ausang, A.	13 94	
1374	Douglas, E.	6 34	
1151	Roberge, M.	9 86	
895	Lacasse, J.	7 38	
943	Chartraud, Z.	4 43	
1267	Martineau, Mrs.	6 59	
1183	Nault, D.	6 14	
322	Lacroix, Oscar	8 85	
		$838 34	

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TWENTY-NINTH ANNUAL REPORT

OF THE

COMMISSIONERS

FOR THE

Queen Victoria Niagara Falls Park

1914

PRINTED BY ORDER OF

THE LEGISLATIVE ASSEMBLY OF ONTARIO

TORONTO:
Printed and Published by L. K. CAMERON, Printer to the King's Most Excellent Majesty
1915

Printed by
WILLIAM BRIGGS
Corner Queen and John Streets
TORONTO

COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK

JOHN W. LANGMUIR, Chairman, Toronto.

P. W. ELLIS, Toronto.

GEORGE H. WILKES, Brantford.

COLONEL L. CLARKE RAYMOND, K.C., Welland.

LIONEL H. CLARKE, Toronto.

WILLIAM L. DORAN, Niagara Falls.

JAMES D. CHAPLIN, St. Catharines.

DR. H. Y. GRANT, Falls View.

JOHN H. JACKSON, C.E.,
Superintendent.

J. HARRISON PEW,
Assistant Superintendent.

HENRY J. MOORE,
Chief Gardener.

WALTER M. GORING,
Assistant Engineer.

PARLIAMENT BUILDINGS,

TORONTO.

To the Honourable JOHN STRATHEARN HENDRIE, C.V.O., a Lieutenant-Colonel in the Militia of Canada, etc., etc., etc.,

Lieutenant-Governor of the Province of Ontario.

MAY IT PLEASE YOUR HONOUR:

I beg to submit herewith the Twenty-ninth Annual Report of the Queen Victoria Niagara Falls Park Commission, 1914.

I have the honour to be,

Your Honour's most obedient servant.

W. J. HANNA,
Provincial Secretary.

To the Honourable W. J. Hanna, K.C., M.P.P., *Provincial Secretary, Province of Ontario, Parliament Buildings, Toronto.*

Sir,—I have the honour to transmit herewith for presentation to the Legislature of Ontario the Twenty-ninth Annual Report of the Commissioners for the Queen Victoria Niagara Falls Park (being for the year 1914), together with the statements of receipts and expenditures, and other documents connected with the Report.

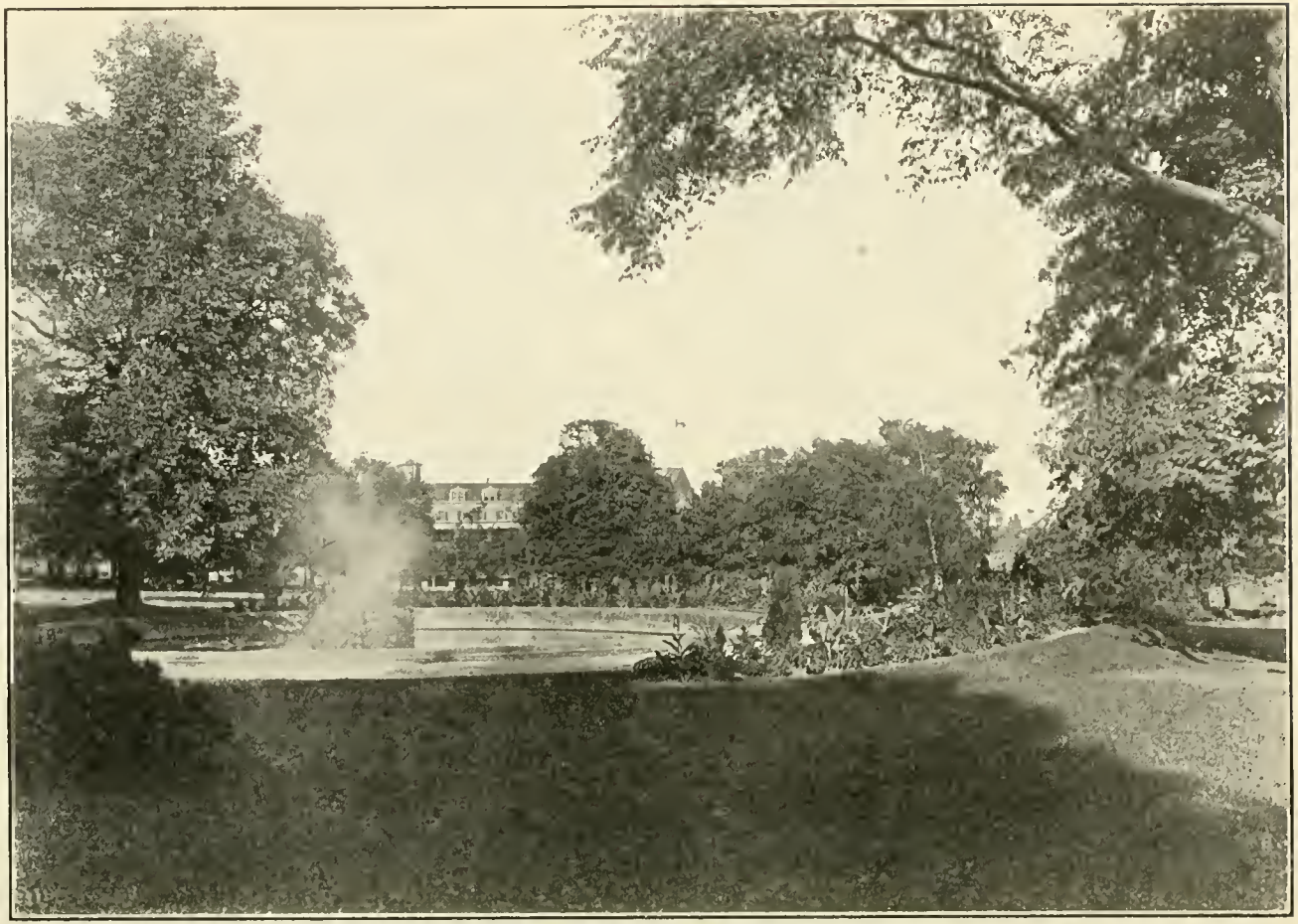
I have the honour to be, Sir.

Your obedient servant,

J. W. Lanomuir,

Chairman.

Toronto, April 21st, 1915.



Lily Pond and Fountain, Queen Victoria Park.

TWENTY-NINTH ANNUAL REPORT

OF THE

Commissioners for the Queen Victoria Niagara Falls Park

To the Honourable LIEUTENANT-COLONEL J. S. HENDRIE, C.V.O.,
Lieutenant-Governor of the Province of Ontario, Toronto.

MAY IT PLEASE YOUR HONOUR:

The Commissioners for the Queen Victoria Niagara Falls Park System submit for the information of the Legislature the Twenty-ninth Annual Report of their administration covering the year ended 31st December, 1914.

The receipts and expenditures for the year are itemized in the financial statements appended hereto, while the Annual Report of the Park Superintendent details the works undertaken upon capital and maintenance accounts. This, together with other official documents, is included in the appendix for reference.

The personnel of the Park Commission remains the same as at the date of the last Annual Report, but its membership has been increased from seven to eight Commissioners by the appointment of Dr. H. Y. Grant, of Falls View, Ontario, under Order-in-Council dated 29th April, 1914.

The Report for the year 1913 dealt in a minute manner with two projects the Commissioners have kept in mind for a number of years, awaiting only the financial means to undertake and complete the works, namely, the erection of new conservatories and the necessity for a complete greenhouse plant to satisfy present requirements and cope with the demands of the future; and the building of a new Table Rock House with the consequent demolition of the present fifty year old structure. These buildings are both justified from artistic and financial considerations. Each of these works engaged the attention of the Commissioners and a sufficient sum for the expenditure that would be required upon the Table Rock House building for the year 1914 was included in the estimates and approved by Order-in-Council. The plans for the new building, both architecturally and as to location, owing to its proximity to the Horseshoe Falls and its situation in the narrow neck of Queen Victoria Park, were difficult to decide upon. When preliminary sketches of the new Table Rock House building were prepared after considering all of the available data, both from the æsthetic and commercial view points, it was decided to seek the criticism and advice of one of the foremost landscape architects to co-operate in the plans. To this end the services of Mr. Frederick Law Olmsted, of Boston, Massachusetts, were engaged and a personal study of the problem was carried out upon the ground. It was considered desirable at the same time to have Mr. Olmsted give his views upon the conservatory, with recommendations for its location and extent, while a general survey of the whole Park System was also undertaken, and his notes and comments reduced to writing in a full report to be used for the future guidance of the Board in developing the System of Parks under its jurisdiction. The landscape architect's experience was further consulted in a constructive criticism of the general administration and the organization and methods employed to maintain a high standard

of efficiency throughout the Niagara Frontier Parks, the upkeep and improvement of which is entrusted to the Queen Victoria Niagara Falls Park Commissioners by the Government of the Province of Ontario.

The complete text of Mr. Olmsted's report is printed as a division of the appendix, and furnishes much material for thought with its excellent suggestions. Such a review will be valuable in confirming the opinions of the Board and indicating improvements to plans under contemplation, thereby assisting the Commissioners to attain results second to none in the expansion and progress of the public domain at Niagara Falls and vicinity.

The new Table Rock House will be classic in style and so located that the present traffic requirements will be adequately provided for, while any large future increase may be accommodated by a simple readjustment of the electric railway tracks. A photographic reproduction of the eastern elevation is contained in the report. Although an estimate sufficiently large to allow the Commissioners to advertise and award contracts was authorized, the progress of studying the design did not advance sufficiently to permit tenders being called for before the declaration of hostilities on the continent of Europe made it desirable to curtail all but necessary expenditure for the remainder of the year 1914. At the request of the Government all works not actually under contract or under way were omitted from consideration after the 1st of August.

The erection of conservatories and greenhouses with space for display and propagating purposes was not included in the expenditures contemplated for the year, but the detailed consideration of the site is contained in Mr. Olmsted's report, and is available whenever this building is taken up in the future.

Queen Victoria Park.

The Park proper or Queen Victoria Park was maintained during the year to its usual high standard of efficiency, and the roadway system was considerably improved throughout its length. The surfaces of the driveways were all treated with heavy bituminous material, and the dust nuisance practically eliminated.

One of the principal items of improvement included the continuation of the Parapet Wall along the cliff's edge from Rambler's Rest to Clifton Incline, and also a short length immediately in front of the Administration Building. The construction followed the type of parapet already used upon the Park frontage, and there remains only the interval between Inspiration Point and the Administration Building yet to be guarded in order that the whole of the brink of the cliff from the northerly limit of the Park to the Horseshoe Falls may be protected with this heavy type of railing. It was found that the new wall could be so located that small additional areas of land were included for use as paths and for horticultural ornamentation. This necessitated the rebuilding of the main path along the parapet, and provided a new and greatly improved foot entrance to the Park at Clifton Incline.

Another work of improvement comprised additional facilities for the swimming pool located at Dufferin Islands. This popular resort is, during the bathing season, visited by hundreds of persons daily, and new landings were constructed, while the bottom of the pool was made safe for children.

In the Dufferin Islands area the results of turning off the natural stream of water for hydro-electric power company construction are now being realized, as is also the subsequent raising of the water level at the outlet end of the elbow. The large hemlocks here are dying off gradually, and it will require careful study and

considerable skill to replace this natural growth with species that will endure under the present conditions.

The original lease of privileges at Table Rock House and the Refectory at the Administration Building was awarded in the year 1893 to Messrs. Zybach & Brundage after competitive tenders had been received. This lease was for a period of ten years with the option on the part of the lessees to renew it for a further period of ten years, and upon the expiry of the twenty year term, on June 1st, 1913, the Commissioners concluded an arrangement whereby Messrs. Zybach & Company continued until the end of the then current year. It was then decided to advertise for new proposals, and the privileges were awarded to R. P. Slater, the highest tenderer, at a considerable increase in the rental. This lease was for one year only, because the Commissioners have had under consideration the operating of the franchise by their own staff, and it was felt that it was not desirable to conclude an arrangement for a longer space of time while this matter was undecided.

Water Diversion.

Not since the extensive review of the hydro electric development at Niagara Falls, contained in the Twenty-sixth Annual Report of the Commissioners, has mention been made of the recent history and progress of the diversion of water for commercial and power purposes. Evidence is accumulating to indicate that this subject is now entering upon a new epoch, which with the elapse of time will be recognized as a separate phase of this absorbing topic. It will be remembered that for many decades the principal thought of scientists and captains of industry centered around the possibility of producing power for industrial use. Then the concentration of engineering skill not only announced the feasibility of the project, but financial interests became convinced of the practicability of engineers' theories and resolved to risk capital in the venture. A period ensued when all discussions centered about the development and what it had in store, not only for the cities of Niagara Falls in Ontario and the State of New York, but the districts at a distance, if long distance transmission of electrical energy could only be accomplished. With the wearing away of the novelty of huge hydro electric installations, larger than had been attempted in any part of the world before, public sentiment, always slow to assert itself, was gradually seized with the thought that the aesthetic features of Niagara Falls were very intimately bound up with this ingenious scheme of the designers and builders to turn one of nature's masterpieces to the benefit of the utilitarian requirements of man. And while the general sentiment was doubtless lax in failing to realize the interconnection between commercial and aesthetic features in the first instance, there is no doubt but that it was over zealous in seeking to protect Niagara as a spectacle when this side of the question was grasped. Then followed the immense popular outcry with its thousands of letters from all parts of the North American continent to the Federal Governments at Washington and Ottawa, making protest and avowing that the near future would see the complete spoliation of Niagara Falls and its disappearance as a tourist centre. Theoretical pictures were published showing bare walls of rock with not so much as a trickling stream of water falling over the crest and Niagara was portrayed as having but one use left, namely, that of an immense bill board. Time has followed on, however, and very few of the evil results have materialized from the use of water, although in low water stages there is reason to believe that the effect may be detected by close observation.

Upon the other hand, however, these same effects were quite as evident under abnormal conditions many years before power development was either possible or even thought of. Due to strong east winds Lake Erie has been known to increase its depth at the Detroit River to such an extent that the extremities of the Horseshoe Falls showed only ragged streams, because of the lack of water which ordinarily poured over them. The swing of the pendulum brought the great mass of opinion in this country to the realization of the possibility of destroying scenic beauty, and from this it was but a short step to enlist joint action by Canada and the United States to put into effect a limitation upon the total amount of water to be diverted. Thus we have the ratification of the Boundary Waters Treaty on May 13th, 1910. This treaty allotted 20,000 cubic feet of water per second to the United States and 36,000 cubic feet of water per second for use in Canada, the difference in quantity being accounted for by the fact that power developed within the limits of Ontario was being transmitted to the New York side of the river. There was a further limitation in the United States covered by the Burton Bill which permitted an importation not exceeding 160,000 horsepower. The method of regulating the export of power to the United States by the Federal Government at Ottawa is to issue revocable permits governing the quantity of power which may be sent outside of Canada.

So much for the past, which with all its difficulties has solved the issues arising before it without a great deal of friction. The future, though, contains very different problems. Electrical energy is becoming scarce and the time is approaching when the demands will exceed the limitations placed by the International Boundary Waters Treaty. The five year period mentioned in the Treaty expires this year, and a twelve month's notice by either party will serve to terminate its provisions. The Burton Bill limitation has expired for want of re-enactment, although its limitations have not been exceeded materially, if at all.

The principle guiding negotiations in connection with boundary waters in the past has been the equal use by Canada and the United States of any waters diverted for power purposes, and this, as above indicated, was taken cognizance of in the unequal allotment of water at Niagara Falls and was compensated for by transmission of power from Canada to the United States. Now, however, in the public press, and even in the written opinion of some public bodies, the suggestion is made that it is a duty of New York State to obtain for its people the use of the full amount of power which can be obtained from the Canadian hydro-electric plants, and the reason for this is not stated to be the equalization of the use of the waters of the river for power purposes by the two neighboring countries, but on the contrary because industrial establishments and works once enjoying this privilege will by the vested rights and interests created make it impossible for the return of power to the Canadian side no matter what necessity may arise. The Public Service Commission of the State of New York, Second District, in considering an application for the import of a 46,000 horse-power block of power created in Ontario made some very significant statements, and it is interesting to quote the opinion of the Commission as decided February 12th, 1914:

GOVERNMENTAL LIMITATIONS UPON THE EXPORT OF ELECTRICAL POWER FROM CANADA.

The Canadian Government requires the taking out of a yearly license permitting exportation of Niagara electric power. Upon the limitations existing as to the exportation of electric power from Canada into the United States, it appears that for many

years, under the so-called Burton Act, and by action of the Canadian Government, a very large amouut of Canadian produced Niagara electric power has been and is now being imported into this country at and about the Niagara Frontier, and is being distributed for light and industrial power and railroad purposes within the State of New York in many places, embracing Syracuse to the east, the southwestern part of the State, territory south of Lake Ontario and Buffalo, and Niagara Falls in the west. The companies distributing this imported power have issued stocks and bonds in very large amounts based upon their business of distributing Canadian power. This applicant is now seeking to enter the same field. Without going into details, it seems sufficient to say that the prohibition of exportation from Canada of this present electric power which now comes into this country would paralyze business and industry of many kinds and would deprive numerous localities of electricity for light. American produced Niagara power is so far from supplying the vital needs of the sections of the State above described that the immediate results of such prohibition would plainly amount to a great public calamity.

The Electrical Development Company enjoys rights obtained from the Canadian Park Commissioners, and which were granted under authority of the Ontario Provincial Government, including the right to export electric current not to exceed fifty per cent. of its plant capacity. The form of securing a license yearly from the Dominion Government is required by the Dominion law, but such license has been granted yearly to the other great producing electrical corporations of Canada, and no reason appears for apprehension that any discrimination would be made against the Electrical Development Company or the Toronto Power Company, lessee. We have nothing before us but the suggestion that the Dominion of Canada may at some future time forbid this exportation. This commission must assume that international relations affecting so important a subject as the means of continuing great industries which have grown up in reliance upon the use of this imported power, and as well the interests of the Canadian producing companies themselves, have become fixed and subject only to such changes as will fully protect the great commercial and industrial interests and rights now served by this power brought from Canada. The time has long since passed when governments proceed ruthlessly from pure national rashness or anger to destroy the settled accepted commercial relations and formally vested rights of persons and corporations.

It will be seen from this that the revocable permits of the Ottawa Government are looked upon as more or less formal and not designed to be withdrawn should occasion demand it. In other words they are not protective but simply for information.

Evidence is not wanting to show that the opinion is held by representatives of the people and men in authority that it would be a good business stroke to secure and use large amounts of power from the Canadian side under the plausible argument that its return would be impossible because of the jeopardy to established conditions which this return would entail. Legislation has been introduced at Washington having for its object the permission to import larger quantities of power than heretofore allowed, and other legislation has been put forward making the importation without limitation of any kind upon the ground that it is a natural commodity and its use very beneficial to industry. Fortunately the situation now unfolding is revealed before the power generated upon the Canadian side is exhausted and turned to the benefit of manufacturies and developments which bring no advantage to the people of Ontario.

Power Companies.

There still remains outstanding the adjustment and settlement of the additional rentals dispute between the several power companies and the Commissioners. It was reported last year that the Canadian Niagara Power Company had paid and the Commissioners had received, without prejudice, the amount owing up to December 31st, 1913, upon the basis of the judgment of the Privy Council taking into consideration the suggestion that it would be reasonable "to treat each yearly

or half-yearly period as distinct and self-contained," thereby preventing one six months period from influencing a succeeding period where the generation of power might be falling off from the capacity hitherto attained. The Ontario Power Company and the Electrical Development Company have made no effort to settle the amount of the Commissioners' claims against them, and notwithstanding that both companies had previously taken the position that all three Corporations were upon the same basis in the payment of additional rentals they now take the ground that the judgment in the Canadian Niagara Power Company's suit is not applicable to their agreements.

The Commissioners are advised, both from the legal and engineering viewpoint, that there is no reason to suppose that any modification of the Privy Council judgment might reasonably be expected if the claims against these two companies were put into litigation. There is, however, the expense to be borne, and, more important, the anxiety which the Commissioners have always exhibited to live amicably and harmoniously with these power generating corporations. It was, therefore, decided to make a complete study of all of the various methods of computing the rentals which might come within the scope of the rental clause, from the contentions of the companies through different stages to the demands of the Commissioners. From this information, it was determined that a slight modification for the yearly period of the companies' operation when they might be considered under unstable conditions, and in the course of building up their loads, would offer a solution which would be equitable and at the same time completely terminate this long standing difference extending over a period of seven years. The agreements with the three companies make it necessary that the proposal of the Commissioners to be effective should be accepted by all three, and if one company demurs this will jeopardize the arrangement and probably require that the matter should be settled through an appeal to the courts. The proposal of the Commissioners is that for the first fifteen years of each company's contract the additional rentals shall be paid on the basis of averaging the daily peaks for each six months, and considering that figure as the power generated. After the expiration of this fifteen year period it is proposed that each company shall pay upon the increasing peak with each half yearly period considered as separate and self-contained. This offer of the Commissioners, made without prejudice, is now before the companies for consideration, and when the answers are given it will be known whether this question will be removed from dispute or whether it must proceed to the Privy Council again. If all three Companies accept the proposition it will mean a repayment to the Canadian Niagara Power Company of some of the moneys already paid and accepted without prejudice.

Outlying Parks.

The central part of the Queen Victoria Niagara Falls Park System, namely, the park proper, comprising the original territory set apart as a reservation in 1885, has now been advanced to the extent that its future may be well forecasted and its requirements developed from year to year as funds are available and the public interest demands. It is not to be thought, though, that the mere maintenance of this area will be sufficient to provide for the future, because the park idea has now thoroughly taken root on this continent and public opinion is not satisfied with the ideals that were aimed at ten years ago. To maintain, therefore,

now means also to improve and develop in accordance with the most modern views gained from experience and the advance of scientific landscape requirements.

The outlying territory, with the exception of a portion of Queenston Heights Park, does not yet occupy the position in development that Queen Victoria Park does, and a large amount of planning and intelligent construction requires to be undertaken so that these various areas may assume their proper places in the Park System, and not lag behind in appearance and utility.

At Fort Erie there is the remains of the old fort of one hundred years ago which is falling more into decay as each passing year goes round. The task of ascertaining the outline and form of this old structure might well be undertaken in order that it may be restored to something like its original condition, and it is hoped that at least the history of the matter may be followed up to the end that the ruins may be rebuilt when occasion warrants it.

A similar undertaking awaits the Commissioners at Butler's Burying Ground at the opposite extremity of the system, and the restoration of the old tomb stones and the cave at this point will prove not only of great interest to historians, but will serve to preserve these permanent records of the old historic families, and particularly the military men who lost their lives in early struggles.

In addition to such work as this there is still the matter of constructing the connecting links and boulevards along the frontier, but this will doubtless have to remain in abeyance for a year or so owing to the present conditions which the Province and the Dominion of Canada are found in, owing to the mighty conflict among the nations.

The Boulevard.

The Niagara River Boulevard between Queen Victoria Park and Bridgeburg is now taking on its finished appearance to such an extent that visitors may commence to gain some idea of its ultimate aspect and value. Especially is this true of the early plantations of 1909, 1910, and 1911, and the outlines of the driveways are showing to advantage with the broadly sweeping tree lines, gently curving to accord with the sinuosities of the banks of the beautiful Niagara. The major part of the planting to be finished now comprises the renewal of tree losses, which have been a minimum for this class of work, and the filling in of some lengths that are still lacking in surface finish, owing to the grading yet to be completed. Some of the finer treatment may now be undertaken, such as shrub plantations and the smaller growths. With this work additions to the drainage system will be built as originally designed.

Last year was the first season during which the Commissioners operated the whole of this length of driveway as a completed roadway for public traffic. Experience had, however, been gained from the sections of roadway first placed under contract and completed, and last year saw this thoroughfare kept up to a high standard altogether adequate for the class and quantity of traffic that uses it. The older surfaces were repaired and made sound in every particular, while all of the roads were treated with bituminous material to form an impervious carpet to shed the water quickly and withstand the wear from vehicles.

Perhaps the largest problem still remaining in the boulevard undertaking is the matter of dealing with the water front which adjoins its length throughout the entire distance except for a one mile detour at the old shipyard property now used for structural iron and steel purposes. The Chain Reserve lacking

supervision from any public body interested in its welfare or responsible for its upkeep had come to be looked upon by the abutting owners of the land as an ordinary township road, and it caused no great amount of enthusiasm when rules and regulations were put into effect to bring order out of the chaotic condition in which the Commissioners found this boulevard territory. Along the water front of the Niagara River, particularly, owners had been accustomed to building boat landings, boathouses, and structures without restraint or regulation, and needless to say, such buildings did not represent any uniform scheme, nor were they in general a credit to the owners or in harmony with boulevard plans. The Commissioners' jurisdiction, however, stopped at the water's edge, and negotiations are being carried on with the Department of Lands, Forests and Mines to arrive at a method of supervision over the structures that may be placed upon the water lots located on the river. It is anticipated that this will provide a means for a proper enjoyment of the boating facilities both for pleasure and commercial uses that may be required, and at the same time the various boathouses ought to provide an interesting feature when designed with regard to the location they occupy, in proximity to the driveways skirting the swiftly running waters of the Niagara River on its way to the Cataract.

Receipts and Expenditures.

The revenue from all sources and the expenditures entailed in the development and maintenance of the Park System for the year ended December 31st, 1914, are shown in the statement appended hereto, which fully details the finances which the Commissioners are responsible for. There was a balance on hand from the previous year amounting to $58,103.24, and to this must be added total receipts of $211,331.20, comprising altogether $269,434.44. The total revenue for the year was made up of the usual fixed rentals from the several power companies, amounting to $60,000, while additional rentals from the same companies amounted to $113,830.17. The Table Rock House franchise, Electric Railway and other miscellaneous items amounted to $37,501.03.

In settlement of additioual power rentals the Canadian Niagara Power Company is paying under the same arrangement that was reported last year, namely, according to the increasing peak with half yearly periods considered as separate and self contained. The Ontario Power Company and the Electrical Development Company, however, have paid according to the contention that the method of power measurement should be the average horse power generated, and the amounts for these two companies have been received as heretofore, without prejudice.

No sale was made of the $65,000 of four per cent. debentures authorized for boulevard purposes and they still remain on hand.

The expenditure throughout the whole of the Park System upon capital account amounted to $39,641.90, and the maintenance for the whole of the System amounted to $87,845.66. Interest and charges upon debentures absorbed $33,173.36, leaving a balance in the bank on December 31st, 1914, of $108,773.32.

The statement of the special savings account of the deposit by the Electrical Development Company for maintaining the water levels of the Niagara River at intakes below its works shows the amount at the credit of that account to be $32,647.98.

A schedule is also included indicating the various debenture issues in connection with the Park, and the amount at present outstanding against each one.

All which is respectfully submitted.

J. W. Langmuir, *Chairman.*
George H. Wilkes.
P. W. Ellis.
L. Clarke Raymond.
W. L. Doran.
L. H. Clarke.
J. D. Chaplin.
H. Y. Grant.

Toronto, April 5th, 1915.

FINANCIAL STATEMENT, 1914.

RECEIPTS.

Balance in Imperial Bank, January 1st, 1914		$58,103 24
Ontario Power Company, rental	$30,000 00	
Ontario Power Company, additional rental	53,531 25	
Canadian Niagara Power Company, rental	15,000 00	
Canadian Niagara Power Company, additional rental	40,441 92	
Electrical Development Company, rental	15,000 00	
Electrical Development Company, additional rental	19,857 00	
R. P. Slater, rental	17,000 00	
R. P. Slater, additional rental	2,614 34	
International Railway Company	10,000 00	
Estudios Y Obras de Ingenieria, rental	1,750 00	
Brock's Monument tolls	1,742 10	
T. W. Midforth, rental	1,000 00	
Wharf privileges	500 00	
Sundries	837 23	
Interest on daily bank balances	2,057 36	
		$211,331 20
		$269,434 44

Guarantee deposits in accordance with agreements:

Estudios Y Obras de Ingenieria	$5,000 00
McNamara Construction Company	3,000 00

Balance in current account "Queen Victoria Niagara Falls Park" accountable warrant $1,000 00

EXPENDITURES.

CAPITAL ACCOUNT:

Queen Victoria Park:		
Parapet Wall	$8,419 78	
Equipment, Park and Boulevard	3,164 88	
Administration Building Improvements	1,493 70	
Dufferin Islands Improvements	622 85	
Drainage and Water Connections	421 44	
Office Equipment	392 71	
Trees, Shrubs and Plants	238 27	
Swimming Pool Improvements	185 32	
		$14,938 95
Queenston:		
Fence along cliff	$174 67	
Improvements to road and new paths	52 49	
Water supply	3 80	
		$230 96
Niagara Glen:		
New paths and planting	$363 54	
		$363 54
Lundy's Lane Burying Ground:		
Flag pole	$118 29	
Improvements	2 10	
		$120 39
Butler's Burying Ground:		
General Improvements	$75 00	
		$75 00

Niagara River Boulevard:			
Section No. 1B	$14 40		
Sections 2A and 2B	868 65		
Section No. 4	3,824 07		
Section No. 5A	1,383 75		
Roadway construction	757 65		
		$6,848 52	
Bridges		86 37	
Grading, drainage and planting		11,348 82	
Lands and moving buildings		3,765 94	
Riprap protection		123 11	
			$22,172 76
Legal			896 00
Expert advice			844 30
			$39,641 90

MAINTENANCE ACCOUNT:

Salaries:			
Office and clerical staff, Park System		$13,758 00	
Constables, Queen Victoria Park		6,603 85	
" Queenston		960 00	
" Niagara Glen		469 35	
" Lundy's Lane		652 92	
" Fort Erie		444 00	
			$22,888 12
Wages:			
Queen Victoria Park, Horticulture		$13,585 68	
" " " Works		6,646 32	
		$20,232 00	
Queenston		2,570 90	
Niagara Glen		523 90	
Lundy's Lane		570 60	
Niagara River Boulevard		15,027 63	
			$38,925 03
Materials:			
Queen Victoria Park		$10,459 23	
Queenston		287 43	
Niagara Glen		103 55	
Lundy's Lane		82 02	
Niagara River Boulevard		12,222 90	
Fort Erie		13 45	
Butler's Burying Ground		6 50	
			$23,175 08
Office Expenses:			
Travelling expenses		$812 09	
Supplies, postage, etc.		1,017 00	
			$1,829 09
Commissioners' expenses			$545 49
Insurance			$483 05
			$87,845 86
Interest and charges on debentures			$33,173 36
			$160,661 12
Dec. 31st, 1914, balance in bank			108,773 32
			$269,434 44

SPECIAL SAVINGS ACCOUNT, 1903-1914.

For maintaining water levels at intake of Canadian Niagara Power Company and International Railway Company:

1903—January 31st, deposited	$25,000 00
1905—December 30th, interest to date	2,288 41
	$27,288 41
Less cost of submerged dam	2,189 32
	$25,099 09
1914—November 1st, interest to date	7,548 89
	$32,647 98

QUEEN VICTORIA NIAGARA FALLS PARK SYSTEM.

Statement of Debenture Indebtedness as at December 31st, 1914.

	Authorized.	Outstanding.	Interest rate.	Date of maturity.
Issue of 1887	$525,000 00	$525 000 00	4%	July 2nd, 1927
Issue of 1894	75,000 00	75,000 00	4%	July 2nd, 1927
Issue of 1908	100,000 00	100,000 00	3½%	July 2nd, 1927
Issue of 1909	200,000 00	135,000 00	4%	July 2nd, 1927

REPORT OF PARK SUPERINTENDENT.

To the Commissioners for the Queen Victoria Niagara Falls Park.

GENTLEMEN,—I submit herewith my Seventh Annual Report dealing with the activities in connection with the maintenance and development of the Queen Victoria Niagara Falls Park System extending from Lake Erie to Lake Ontario during the year ended December 31st, 1914.

GENERAL.

The conditions encountered during 1914 were for the most part those of an average season, and apart from the far reaching effects of the outbreak of hostilities in Europe the works planned to comprise the programme for the year progressed as intended. One exception may be noted in the early spring at Queen Victoria Park, when the warm rains in more than usual frequency were followed by fast growth of grass and weeds. It was impossible to cope with this growth, except by increasing the staff, and before the situation was adjusted the lawns and areas were far from taking on the smooth velvet surfaces so greatly admired. The first part of June arrived before a satisfactory condition existed, but after this one delay the maintenance advanced according to the season.

The estimates for upkeep had to be based upon assuming the entire length of the Niagara River Boulevard for the first time, and this in large measure accounts for the increased expenditure on that account when compared with the previous year. The large mileage of roadway, some sections of which had been finished as early as 1909, required a considerable outlay for resurfacing, and repair work had of necessity to be undertaken. The aim of the department was to place this whole frontier length in a reasonable condition for the traffic that might be expected. It is satisfactory to note that this aim was attained, notwithstanding the heavy operations that were required over several miles of the early constructions, which were used in teaming material to the sections contracted for at later periods.

The estimates of requirements upon Capital Account were greatly reduced from the sums expended in the preceding years, and less than fifty per cent. of this amount was spent, although practically all of the smaller works outlined were undertaken and constructed. This was due largely to abandoning the new Table Rock House building, upon which an expenditure of $35,000 was provided for.

Apart from the increased cost of maintenance, due to the boulevard, which will always require extensive attention year by year, there is the public demand for higher ideals in Park work than has been considered necessary in the past. When parks were first mooted, and areas set apart, the principal thought was to display nature by means of trees, shrubs and flowers, and while it is true that very often these subjects were far from exhibiting natural conditions, that was the main thought advanced as the reason for expending money on this class of improvement. This idea may also be seen in the early attitude of those responsible for the maintenance and upkeep of Park areas in the formulating of many rules and regulations and the curbing of the visitor in the desire to set foot upon the green grass. In fact a Park was somewhat similar to a zoological garden where the sign is prominently displayed "Do not feed the animals" under penalty of being ejected. As various areas were acquired, however, and the possibilities were

realized by the general public, demands have crowded in for the utilizing of these areas to the full in all the various activities that go to make life more than a mere commonplace, and to-day park managements are vying with one another in meeting this very reasonable desire.

The Park System at Niagara Falls is feeling these demands and endeavoring to fulfil its mission in providing for them, but due to its situation, and because it was created as a national feature, it has not to supply the municipal requirements to the same extent that most park systems have. The tourist is still the largest class to visit the areas and enjoy the scenery. This being the case it requires greater care in planning and constructing, because all must be made secondary in character to the great Falls, the Gorge, and the Rapids. And so it happens that these wonderful works of nature influence every plan and design from the largest to the smallest. At first sight this would seem an easier task than the usual Park planting, but when it is considered that native tree growths must be used in place of imported specimens, and that these must be so placed that they will appear quite in harmony with the natural scenery, it will be understood that the design is rendered more difficult rather than less so.

When to this is added the situation created by the location of large power developments within the Park area with the necessity for overseeing and advising in connection with their requirements, it will be evident that this Park System has problems very different from any other system. Not only has it to plan its areas for the tourist and visitor, but it must plan for its revenues and collect them. This has all been done by a staff usually considered sufficient for the ordinary maintenance and development of the Park System, but the time is approaching when some extensive thought will require to be given to the proper organization to meet the requirements so different from the usual ones.

Queen Victoria Park.

Although the larger works of constructing greenhouses and building a new Table Rock House were abandoned, many smaller and very useful improvements were effected in Queen Victoria Park before the end of the year.

The contract for an additional section of the standard type of parapet wall along the Park front was commenced on April 22nd, and completed on August 10th. This provides six hundred and eighty-five (685) feet of guard railing between Rambler's Rest and Clifton Incline, and three hundred and eighty-five (385) feet in front of the Administration Building. The new construction entailed rebuilding the old concrete floor at the Rambler's Rest shelter, and an enlarged platform for viewing the American and Horseshoe Falls was built and protected in a safe manner for visitors. Considerable small areas were gained in the parapet wall construction by locating the new heavy guard railing closer to the cliff's edge than the light iron railing would warrant. In this manner a reconstruction of the main pathway parallel with and adjoining the parapet provides new lawn areas and room for dwarf shrubbery.

The excavating under the main Park offices has furnished a new coal storage with a capacity of about seventy-five tons so designed that the sloping floor automatically feeds the front of the bin where the supply for the furnaces is taken. In addition to this a large storage room is available which will be useful to keep miscellaneous supplies in.

The spring water system supplying the Park needs has been constructed from time to time since the inception of the Park, and gradually increased as the needs

warranted it. For the most part this construction has been of the wooden box type with a small individual capacity. This supply served very well when the visitors were not over numerous, and dwellings adjoining the Park were few in number, but with the increase of population adjoining the grounds, and the gradual alteration of conditions, more or less pollution of the spring water results, and greater care has now to be taken in guarding its supply. The older reservoirs are being renewed with concrete boxes, and two of these were constructed, one at the administration Building, and the other for the Table Rock House source. The usual gravel strainers were provided for filtering purposes and ready access is gained so that the tank itself may be properly cleansed at frequent intervals.

The lower fountain near Ferry Road constructed by private owners before the Park was taken over received further attention last year, and its circumference was embanked so as to form a terrace. New concrete steps were placed on the east side and a connecting pathway provides an entrance from the main drive. The border of the pond has been suitably planted, and the appearance has been much improved by this additional work at a very small cost.

Although small success has attended the Dufferin Islands skating rink in winter, due largely to the excellent facilities near the City, much enjoyment is obtained in the summer season from the swimming pool at the same point. With very few safe bathing spots in or near Niagara Falls this point is sought by young and old alike, who never seem to tire of a cool dip, from early summer to late fall. Owing to the constant current required to keep the water fresh, it is somewhat difficult to retain a suitable sand bottom, but this is renewed every year or so, and last year two new platforms were constructed, one at either bathing house, which add greatly to the facilities.

The drainage system to provide outlet for the water escaping from the foot of the escarpment was continued and a new drain constructed between the main entrance of the Ontario Power Company and the Table Rock House. The old water supply piping from the City Pumping Station is causing some difficulty where it is badly corroded and the lack of records showing its location make this a very difficult matter to rectify. As the leaks from it appear new sections are being installed.

The Park roadways were treated with heavy asphaltic material applied hot and under pressure, after which a liberal covering of pea stone was placed. This carpet treatment has provided an excellent wearing surface impervious to water and capable of taking the wear which would otherwise come upon the road metal itself. It is found that prompt attention to small depressions and ruts proves more economical than allowing the roadway to deteriorate to such a degree that large resurfacing operations have to be undertaken to restore it.

The main roadway at the rear of the Administration Building was reduced in grade and drained at considerable cost. This roadway touches the very toe of the escarpment at the point where the spring water makes its appearance in draining the upper levels, and quick sand is found in abundance. Very heavy foundation stone was required for the lower course of the new roadway.

Many of the old rustic structures at Dufferin Islands have reached their span of life and require considerable repair work. This was undertaken last year and must be continued during 1915. Renewals were made in plain rustic work of a very modest type and pattern.

A commencement was made on new record plans for Queen Victoria Park, and the field work has been completed from the northern entrance to Table Rock House. The survey work has consisted of laying down a permanent base line

through the Park area marked with concrete posts having brass plugs in the top. These serve as permanent monuments from which any new construction will be located from time to time. Using this base line all of the surface and underground structures have been located and plotted upon plans, while the contours of the ground surface have been indicated. These will provide records for works that are required in future and for repairs where they are necessary.

When it seemed reasonably certain that new conservatories and a propagating plant would be built the upkeep of the present plant was allowed to remain in abeyance. Now, however, that this work has been abandoned for the present large renewals will require to be made, particularly in the older portions. The main palm house is entirely inadequate to house the taller subjects, and even after excavating pits for their tubs the tops have reached the roof and are being injured with the heat and lack of space. If some means is not provided for raising the roof these palms might better be given away or disposed of rather than allow them to become useless. The propagating ranges will require to be entirely re-roofed at considerable cost.

The present lighting of the Park consists of an installation built in 1908 using the poles of the International Railway Company to support the brackets. This is a direct current system operated at the railway voltage of from six hundred to six hundred and sixty volts with six one hundred and ten volt lamps in series to each pole. It was not an expensive system to build, and it has been of considerable use during the last seven years, but with the modern improvements and the advance in lighting of all kinds it is now out-distanced and quite inadequate. The lighting of the Park along its main driveways and paths should receive attention in the very near future and an installation of lighting selected that will provide for the needs from Ferry Road to the Dufferin Islands. Such a system will cost a very considerable amount of money, but it could be built in sections year by year, thereby reducing the amount required at any one time.

Several designs were considered and analysed for the new building to take the place of the old Table Rock House, and conclusions were reached on both the design and location. It was decided to place the new structure immediately south of the old building so that its construction could proceed without interfering with the traffic and business arrangements carried on there. No alteration in the tracks of the International Railway Company will be necessary, but in case of future large increases in the number of visitors to be handled at Table Rock the westerly railway track may be spread and detoured to the opposite side of the new building, and it will then run through a covered verandah in a similar manner to the proposed arrangement for the easterly track. The verandahs are large enough for the largest type of suburban cars to run through completely under shelter, and sufficient space is provided for visitors to land and board cars from either side. The new building will be provided with elevators to take visitors to the lower levels, while the dressing rooms will be in the basement. The design of the building itself is classic in style and of low elevation, so that it will accord, it is believed, with the structures built to the north and south of its situation in the Park.

One of the most severe storms experienced in the vicinity of the Horseshoe Falls occurred on November 19th when a driving mist and spray encompassed the trees in the vicinity of the Administration Building and northerly to the Park limits at Ferry Road, while the temperature dropped below freezing. The effect of this was to completely coat every limb and branch of the trees and shrubs with a heavy coating of ice, the weight of which was sufficient to completely split large

Damage to Trees—November Ice Storm.

portions of the tops from the main bodies, and even in some cases to split the trunks to the ground. So much damage was done that it was necessary to completely reshape practically all of the trees immediately north of the Administration Building, and some of the specimens are permanently damaged.

Queenston Heights Park.

The only improvements at Queenston Heights Park, apart from maintaining it in its usual high class condition, comprised the construction of additional paths to the east of the main roadway along the edge of the cliff for the purpose of opening up to visitors the wonderful vistas and views of the end of the Lower Rapids and the Niagara River at the point where it expands into the navigable waters used by the excursion boats. An additional area was set apart for continuing the operations of removing all of the underbrush and small growth among the natural evergreens along the escarpment side. This reduces the danger from fire and gives an opportunity for the better trees to establish themselves thoroughly, while it also removes the parasites which attack and eventually kill them. The removal of the tangled thickets likewise adds additional charming areas over which the public may wander at leisure to obtain views of the lower plateau and the river from various points of vantage.

Apart from some preliminary work in seeking new springs in sufficient quantity to provide an adequate water supply for this area, nothing was attempted in the way of installing a plant. Some success has been met at the foot of the escarpment in finding water in suitable quantity, but some slight improvements in the present facilities made it unnecessary to develop this for the present at least.

Niagara Glen.

General improvements to the main foot paths were undertaken and completed during the season. Great difficulties have been experienced at this point due to the heavy grades and the washing out resulting after heavy rain storms. The new type of path is constructed of native limestone in the form of a paved width sufficient for the accommodation of the visitors who reach this natural glen.

Fort Erie.

A new office and accommodation house has been designed for Fort Erie to replace the present dilapidated structure, which is scarcely worthy of its location at this Park of historic interest. This is ready for letting a contract to be completed in the year 1915. At the same time a water supply should be installed from the main supply pipe of the Village of Fort Erie which passes the grounds. With the growth of the popularity of this seventeen acre park, water has been greatly needed, and its supply will be greatly appreciated.

Lundy's Lane.

The Lundy's Lane Cemetery, the site of the Battle of Lundy's Lane, fought one hundred years ago, was given over to the charge of the Commissioners by two Statutes dated 1910 and 1912, providing that the grounds should be put in order, maintained and kept in repair. Practically all of the work of putting the grounds in order has now been completed, while new paths have been constructed and

plantations of trees and shrubbery made. As far as possible the old private fences and railings are being removed, and the raised portion of the graves reduced to a common level with the remainder of the surface. This allows for maintenance at a more reasonable cost and is the modern way of taking care of the habitations of the dead.

It is interesting to note that the Centenary of the Battle of Lundy's Lane was commemorated at this point on July 25th last when many thousands of loyal citizens from Canada and our neighbors from the United States joined in doing honor to the heroes of both countries who fought and died at this battle of the War of 1812. The Centenary Celebration was under the auspices of the Lundy's Lane Historical Society who, with the aid of a grant from the Dominion Government, were enabled to undertake the ceremonies on an extensive scale. The principal streets in the vicinity of the battlefield were suitably decorated with banners, bunting and flags, while the old military graves on the battle field were decorated with flowers and wreaths. The Society made arrangements with the militia authorities for the appearance of representative units from the various regiments in this vicinity, and from Toronto and west of Hamilton as far as Brantford. Added to the Military parade were delegates from Historical and Patriotic Societies. The Province of Ontario was represented by His Honour Sir John M. Gibson, K.C.M.G., K.C., Lieutenant-Governor, and other noted speakers from both sides of the Niagara River were associated in the addresses of the afternoon. This function was pronounced by the press one of the most successful and important celebrations ever held in Canada, recalling the terrible struggle of the last battle fought on Canadian soil. Not the least interesting feature of this Centenary Commemoration is the fact that at the time of the ceremonies Austria was delivering the ultimatum to Serbia which terminated peace on the continent of Europe and finally ended in the outbreak of present hostilities.

Niagara River Boulevard.

The completion of the five mile section of roadway between Slater's Dock and Black Creek at the end of 1913 placed the entire length of the new driveway from Queen Victoria Park to Bridgeburg under control for its maintenance and upkeep. The first contract of about one mile was let in 1908, and various distances have been completed in each year since that beginning of the project. These sections were turned over to traffic when accepted, and were used by contractors in the building of later sections. Such heavy usage in addition to the traffic from the surrounding territory showed marked effects upon the road surface, and, therefore, it was found necessary to carefully examine and repair most of the early constructions in order that the completed driveway might present a uniform appearance and be able to resist the wear upon its surface. Upon Section No. 4 between the old shipbuilding property and Bridgeburg an arrangement was concluded to purchase a ship's cargo of trap rock for heavy surfacing and repairing operations. This road metal was forwarded to Buffalo, there lightered and transhipped by canal boat to the Canadian shore. A derrick at this point served to place it alongside of the roadway and ready for use. One and one-quarter miles of resurfacing was completed, and part of this was renewed after the manner of the Rocmac process.

The carpet treatment with refined tar was continued over all of the lengths where the surface was restored to take it. There still remains over a mile of repair work to do in addition to small works on ruts and depressions to give a completed length of high grade roadway for vehicular traffic.

Miller's Creek Bridge, Niagara River Boulevard.

The grading of the grounds adjacent to the roadway on either side was completed except only a few small areas where a shortage of material prevented it, and with the progress of the grading, tree planting was carried on so that only a very small amount of this class of work still remains unfinished. There are still the water course entrances upon which low growths of shrubbery are intended to be planted, but to finish these will require some slight dredging operations at each creek.

Extensive additions to the riprap protection along the river, at the point where the swift currents are disintegrating and pushing back the shore line, were contemplated, but it was found that only a small amount of this class of construction was actually required, and, therefore, the appropriation was not used to a large extent. The old buildings purchased in the original acquirement of land for the widening of the boulevard to its full dimensions are being removed gradually, and there now remain but four which seriously affect the appearance of the property. One of these is at some distance north of Black Creek, while the other three are located immediately south of that hamlet. It is expected that all of these will be either torn down or moved to other sites during the coming season.

Some difficulty has been met in providing for rural mail delivery along the frontier, and a partial route was established without the knowledge of the department. Unfortunately no uniformity was exercised in the erection of the large boxes, and a most unsightly appearance resulted. It is recognized that such a service is of great value to the inhabitants, but it was hoped that some method might be adopted to place the receptacles on private property rather than along the route of the roadway itself. A discussion is now taking place with the Postal Authorities to seek a remedy and solution of this question.

The boulevard roadway now ends at the northerly limit of the Village of Bridgeburg, but it was expected that through the co-operation of the Municipalities of Bridgeburg and Fort Erie the route would eventually be continued to the ferry connection with Buffalo. Terms that were considered very generous were offered to these municipalities, providing for the construction of a suitable pavement upon the basis of the Commissioners paying 65 per cent. of the cost and the villages the remaining 35 per cent., while the yearly upkeep was to be shared one-half by the villages, and the remainder by the Commissioners. After much negotiation this arrangement was concluded and the work was advertised and awarded, but before contracts were finally made it was found that the Village of Fort Erie was still unwilling to meet the terms tentatively agreed upon. Upon the withdrawal of the Council, the contract for the roadway through the Village of Bridgeburg, and to the northerly limits of Fort Erie, was let and construction commenced. This roadway will be of concrete eighteen feet in width bordered on either side with a three foot strip of macadam surfacing, the whole so located and designed that an additional width of concrete may be placed at a later date, if the increase of traffic warrants it. This new portion will take the roadway to a point two-thirds of a mile from the ferry landing, and it seems unfortunate that it could not be completed to give a finished roadway on the Canadian side to accord with the one on the American side of the river.

Cost Data.

The usual cost data for road repair and maintenance has been continued during the year, and some examples are given which will prove of interest in com-

parison with the figures published for 1913. The costs have all been reduced to a square yard basis and the corresponding cost per mile is deduced for a stated width of surface.

Public Accounts Committee.

During the Session of the Legislature some questions were asked respecting the cost of various sections of the Boulevard roadway, including the actual cost of the construction and the estimates before contracts were awarded. The Public Accounts Committee requested me to appear with the tenders and payments that had been made and questioned at length upon the matter. It is satisfactory to note that no exception to any of the disbursements of the department was made.

Respectfully submitted,

JOHN H. JACKSON,
Superintendent.

COST DATA—MAINTENANCE OF ROADWAYS—1914.

Oiling Boulevard and Park Driveways.

Time—June and July.
Location—Between Park and Chippewa and south end of main driveway.
Average haul—.95 mile.
Surface treated—Length 8,265′ (1.56 miles), 19,240 sq. yds.

LABOR.

	Total.	Per sq. yd.
Loading and placing ½" stone	$270 00	1.40 cts.
Hauling ½" stone and oil	234 00	1.23
Rolling and heating	150 00	.77
	$654 00	3.40 cts.

MATERIALS.

½" Stone, 260 tons Screenings, 83 tons	$358 00	1.86 cts.
Vulcan Asphaltic Oil (80%) 6,500 gals.	469 00	2.44
Demurrage, etc.		
Coal for heating and rolling 9.05 tons	48 00	.25
	$875 00	4.55 cts.

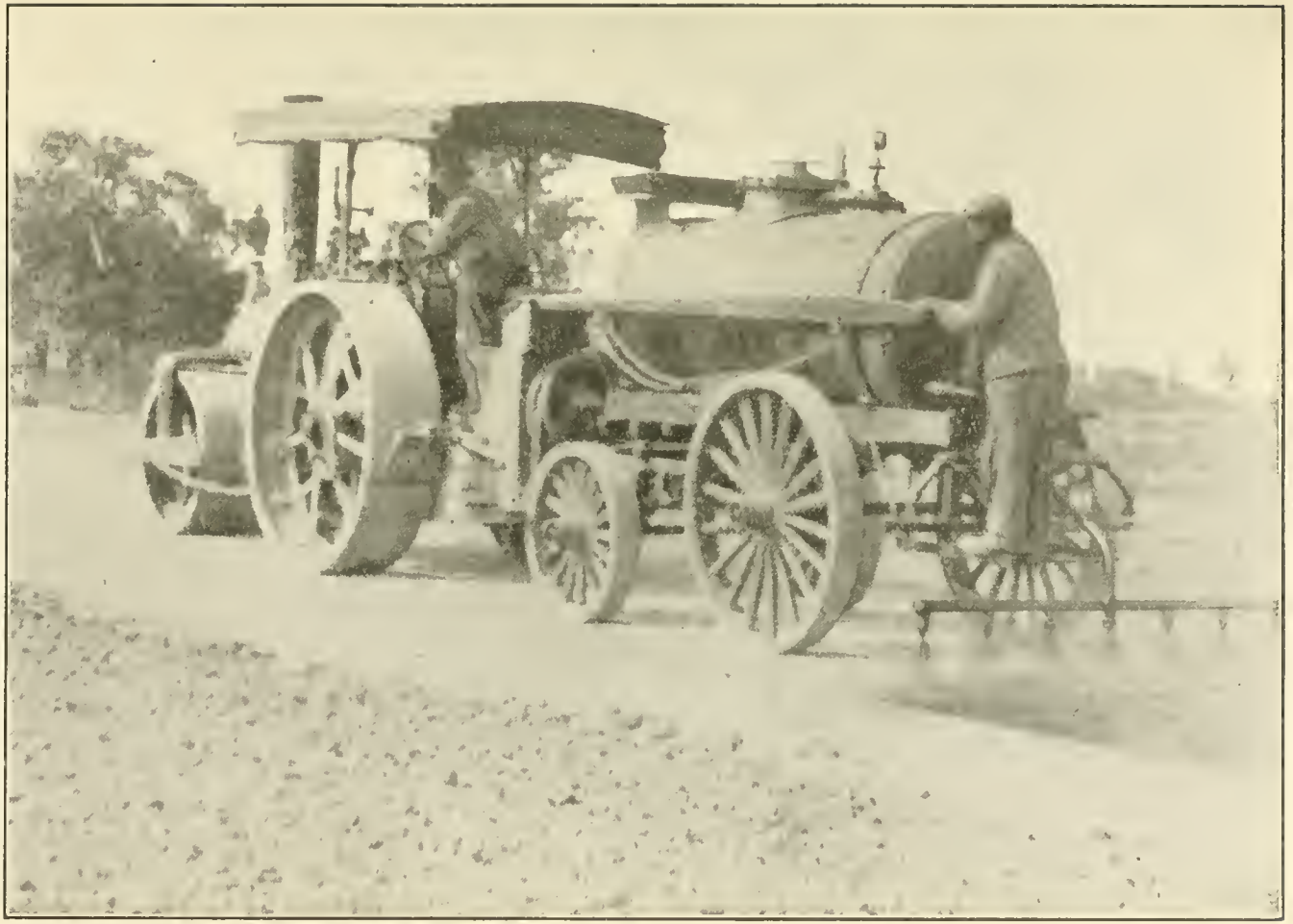
SUMMARY.

Labor	$654 00	3.40 cts.
Materials	875 00	4.55
	$1,529 00	7.95 cts.

Distribution of oil=.388 gal. per sq. yd.
Distribution of grit=1 cubic yard on 67.3 sq. yds. surface.
Cost per square yard, about 8c.
Cost per mile (22′ wide), $1,036.00.

Wage rates:—

Teams	55c. per hour.
Laborers	22c. " "
Foremen	35c. " "



Roadway Treatment—Pressure Distributor.

NIAGARA RIVER BOULEVARD.

Tarvia "A" Treatment.

Time—July, August, September and October.
Location—Boulevard, Station 293 south to Station 545.
Average haul—2.62 miles.
Surface treated—25,200 feet x 18 feet=54,400 sq. yds.

LABOR.

	Total.	Per sq. yd.
Spreading ½" stone	$318 00	.63 cts.
Loading materials	313 00	.62
Hauling materials	740 00	1.47
Heating Tarvia	382 00	.76
	$1,753 00	3.48 cts.

MATERIALS.

½" stone, 724 tons at $1.10	$796 00	1.58 cts.
Tarvia, 25,000 gals at 10c.	2,500 00	5.72
Freight, $342; demurrage, $39	381 00	5.72
Coal for roller and heating, 28.2 tons at $5.42	153 00	.30
	$3,830 00	7.60 cts.

SUMMARY.

Labor	$1,753 00	3.48 cts.
Materials	3,830 00	7.60
	$5,583 00	11.08 cts.

Distribution of Tarvia, .46 gal. per sq. yd.
Distribution of grit, 1 cubic yard on 90 sq. yds. surface.
Cost per square yard, $11.08.
Cost per mile (18' wide), $1,162.00.
Wage rates:—

Teams	45c. per hour.
Laborers	20c. " "
Foremen	30c. " "

Rocmac Resurfacing—Section No. 4.

Time—August to November, 1914.
Location—Boulevard, from Shipyard south, 1.286 miles.
Average haul—2.07 miles.
Surface treated—6,790' x 18'=13,580 square yards.

LABOR.

	Total.	Per sq. yd.
Resurfacing (Rocmac)	$1,406 00	10.36 cts.
Loading materials	650 00	4.78
Hauling materials	1,394 00	10.27
Rolling	246 00	1.81
	$3,696 00	27.22 cts.

MATERIALS.

2" Stone (Trap), 514 tons at $1.80	$925 00	6.81 cts.
Screenings, 560 tons at 90c.	505 00	3.72
Rocmac, 10,473 gals. at 45c.	4,713 00	34.70
Coal for roller, 17.46 tons at $6.35	111 00	.80
	$6,254 00	46.03 cts.

SUMMARY.

Labor	$3,696 00	27.22 cts.
Materials	6,254 00	46.03
	$9,950 00	73.25 cts.

Cost per square yard $73 25
Cost per mile (18′ wide) $7,736 00

Wage rates:—

Teams	45c. per hour.
Laborers	20c. " "
Foremen	30c. " "

QUEEN VICTORIA PARK.

Repairing Main Driveway.

Time—Summer, 1914.
Location—Main driveway.
Average haul—
Surface treated—22,000 square yards.

LABOR.

	Total.	Per sq. yd.
Repairing	$403 00	1.83 cts.
Loading	185 00	.84
Hauling	317 00	1.44
Rolling	175 00	.80
	$1,080 00	4.91 cts.

MATERIALS.

2″ stone, 253 tons	$298 00	1.35 cts.
Screenings, 238 tons	278 00	1.26
Coal, 15 tons	77 00	.35
	$653 00	2.96 cts.

SUMMARY.

Labor	$1,080 00	4.91 cts.
Materials	653 00	2.96
	$1,733 00	7.87 cts.

Cost per square yard, about 8c.
Cost per mile, 22′ roadway, $1,036.00.

Wage rates:—

Teams	55c. per hour.
Laborers	22c. " "
Foremen	35c. " "

Calceolaria Exhibit—Park Greenhouses.

ANNUAL REPORT OF CHIEF GARDENER.

To the Superintendent of the Queen Victoria Niagara Falls Park.

DEAR SIR,—I present herewith my annual report for the year 1914 dealing with the chief operations undertaken in the Horticultural Department during that time.

NIAGARA RIVER BOULEVARD.

Landscaping.—The most important operation of the year in the Horticultural Department was the continuance of the landscaping work along the Niagara River Boulevard. The actual planting of the steep river banks was the greatest problem. The soil as a rule was an impervious clay with only one redeeming feature, namely, that the sloping nature of its surface rendered drainage possible. The shore line was barren and nude of vegetation for long stretches, and it is expected that the planting will eventually clothe and beautify the banks. The atmospheric conditions during the planting seasons were ideal, therefore few trees failed to become established; they thus made an excellent showing.

Preserving the Picturesque.—The removal of unsightly objects and the preservation of the picturesque along the Boulevard occupied much time and thought. By clearing away debris and dead underbrush many charming vistas were unfolded and scenes previously obscured were brought into prominence. In many places along the abrupt river banks a little filling here and careful cutting there rendered visible sweeping stretches of shore line and of sandy beach, which leading the eye to the more rugged banks beyond afforded a pleasing contrast, and so materially added to the beauty of the whole.

The close of the year 1914 saw the practical completion of the planting on the Niagara River Boulevard. At several points, notably near Black Creek, a few trees and shrubs must of necessity be planted, and here and there a slight change be effected, but looking at the project as a whole it may be regarded as complete. The grading and seeding operations were by the end of the year in an equally advanced state. A few earth fills and some additional grading are still necessary. The expense of this, however, will be small, and the time spent on the execution of the work very short.

THE PARK PROPER.

Improvements to Fountain.—At the lower fountain an important improvement was undertaken. A terrace with suitable walks was built, and by means of steps connected to the lower grade. Beds for plants were made and the area embellished with those of a decorative nature. Toward fall the luxuriant growth of the plants afforded a suitable setting to the fountain, making the area so picturesque as to prove a source of attraction.

Improvement at Entrance.—The extension of the Parapet Wall made a change in the area between it and the railway tracks and extending its full length imperative. This area was redesigned, graded and prepared for planting. The walk contiguous to the wall was reconstructed so as to bear the occasional light wagon traffic which must pass over it. The methods and materials of construction were similar to those employed in the making of a macadam roadway, with the exception that cinders instead of stone screenings were used for surfacing.

Rose collection.—A collection of hybrid perpetual and other roses was planted at the entrance to the herbaceous garden, this from a purely horticultural standpoint being the chief feature introduced during the year. This collection comprises twenty-five varieties only, but will in the future be augmented, as the area will allow of considerable extension. Roses apparently produce splendid results in the Queen Victoria Park. Beds planted four years ago have annually yielded flowers in profusion, and of good quality. The natural soil of the Park being too light, recourse was made to clay loam which had to be hauled from points two miles distant. Apart from this disadvantage, however, every factor favored the success of the plants. The influence of the river in tempering the heat and in affording humidity, the proximity of mains with an adequate water supply, and the shelter afforded by the escarpment were all factors of which advantage was taken.

Floral displays and exhibitions.—In addition to the usual display of flowering and of foliage plants in beds and borders, two exhibits of flowers were held at the greenhouses. To resident and visitor alike these were a source of much pleasure. In April a collection of greenhouse Calceolarias was staged and occupied an area forty feet by eighteen, while in November eight hundred Chysanthemums comprising one hundred and fifty varieties were likewise exhibited. The purpose of these floral displays and exhibitions should not be misunderstood; they are not intended to be obtrusive in any way. The displays in the beds are not designed to obtrude upon the vision, and like the exhibitions in the greenhouses are intended solely for those who have a love of horticulture, and are desirous of learning more about it. Everything that is done horticulturally is done in a modest way, so as to be subservient to that which is natural, for after all it is the scenery which attracts the eye and leaves its impression on the mind of the visitor.

Improvements to Dufferin Islands area.—In order to restore the Dufferin Islands area to a more or less natural state many improvements were undertaken, and considerable time was spent in planting native trees and shrubs. Shade trees were grouped at points along the driveway, and near the swimming pool. Evergreens were planted on the banks, care being exercised in their selection, only those closely associated with the natural vegetation being chosen. Much difficulty was experienced in planting, as upon the rock fill, which constitutes the foundation of the area, deciduous trees would not flourish. The rock had thus to be removed and the excavation filled with good soil, this being obtained at a point about one-half mile away.

In connection with the Dufferin Islands work of improvement an apparent incongruity had to be reckoned with. Three of the islands are planted with Ailantus glandulosa, a tree of decidedly oriental appearance and origin. These trees, which are now large, do not in any way bear relationship to, and are not in harmony with, the purely occidental vegetation natural to the islands. To remove the trees drastically and so denude the Islands would cause an objectionable condition of barrenness. A gradual process of elimination was, therefore, decided upon. Small evergreens were grouped beneath the overhanging trees, the object being the gradual but ultimate removal of the latter.

The submergence of the main and only natural island through the power operations has resulted in an unusual and unnatural condition, which will probably cause the total destruction of the evergreens, such as Hemlock and White Cedar. While it is not in the province of this report to suggest, it would appear that if the beauty of the Island is to be preserved the water level must in some way be lowered. The trees must be succored gradually or otherwise by the addition of good soil to replace that removed by denudation.

Care of Trees (Fig. 1).

Care of Trees (Fig. 2).

Care of Trees (Fig. 3).

Care of Trees (Fig. 4).

CARE OF THE TREES.

The work of caring for the trees throughout the Park System having now became so important this brief report with illustrations is submitted. In previous years reports on the work have been prepared, but in them the real value of tree surgery has not been entirely disclosed. A glance at Figure 1 will convince the observer that to neglect a wounded tree is to court gradual, but none the less certain, destruction. The tree in question was found to be diseased at the ground line. The origin of the disease was a wound in a branch thirty feet from the ground. The wound proper was insignificant, being only two inches in diameter. Moisture conveying fungus spores penetrated at this point and passing downward deposited the spores which germinated with the result as shown. Observe the cavity with the pile of dead wood removed therefrom. The disease had even extended to the large conducting roots, the dead portions of these were likewise removed. In fact so much dead wood was removed from the base as to render a secure foundation for the filling material impossible. An excavation was made, the remaining roots after being treated were bridged with cement and a fonndation of this material made to retain the large mass which later was filled into the cavity. This concrete foundation is visible in Figure 2, and also the system of reinforcement. Figure 3 shows the completed work.

The filling of large cavities while essential is but incidental to the more important operations of pruning, of eliminating dead branches and tissue, and of properly treating and thus giving the wounds a chance to heal. This work is really that of prevention, and where consistently practised will prevent decay and so preclude the expense of time and of material to repair cavities, which otherwise are sure to appear.

As observations of past years had shown that hardwood trees in the Park, and especially those near the Horseshoe Fall, were during winter liable to injury through ice storms, the heavy branches were shortened. Even with this precaution considerable damage resulted from a storm of frozen spray, which on the night of November 18th caused a probably unprecedented condition. To prevent injury in this way the trees were carefully thinned, lightened and balanced, attention to detail characterizing every effort to bring about a more satisfactory state. Every wound received a coat of creosote which rendered it impervious to moisture. By these practices a chance was afforded to the trees to develop.

The results of pruning and of general attention to the trees are evident upon every hand. When these trees are compared with those butchered through the orders of municipal authorities, they present evidence which is unmistakable. They indicate clearly that while nature creates she likewise destroys. Art must, therefore, be introduced as in the case of the human being to check the natural processes which result in disintegration and decay. Wounds which nature cannot heal must be scientifically treated. Figure 4 shows two wounds, a small one at the top and one very prominent at the centre. These wounds are healing properly. The cambium layer is not retarded in any way, and will rapidly form a bark over the exposed wood. Close observation will reveal the chisel marks around the large wound just outside the cambium. A dead stub will prevent the cambium layer forming a callus. Dead stubs are common upon butchered trees, these stubs should be removed, the wounds chiselled to conform to the shape of the branch which bears them, and their surfaces should be rendered impervious by a coat of paint or creosote.

Respectfully submitted,

H. J. MOORE,
Chief Gardener.

REPORT ON TABLE ROCK HOUSE.

10th July, 1914.

To the Commissioners of the Queen Victoria Park, Niagara Falls, Ont.

GENTLEMEN,—In pursuance of your request I visited Niagara Falls on the 9th, 10th and 11th of June. In consultation with your Superintendent, Mr. Jackson, with the architect of the proposed new Table Rock House, Mr. Bond, and others, I made a careful examination of the surroundings of the proposed building and of the plans prepared by Mr. Bond, and I have the honor to submit herewith a report of my advice in regard to the same.

While at Niagara I made also a general examination of the entire district under the jurisdiction of your Commission and was led to discuss with Mr. Jackson a great many important matters wholly apart from the special subject of this report. These I have included in a supplementary general report appended hereto.

The immediate specific matter in regard to which my opinion was asked is the location and design of the new Table Rock House.

The new building should be erected entirely south of the present one for three convincing reasons: (1) to keep the present building in use until the new one is finished, (2) to keep out of the way of the third conduit as planned by the Ontario Power Company, (3) to increase the width of the very restricted area between the building and the edge of the cliff. It should be kept far enough to the north of the city pump house to give a clear view of the entire brink of the Falls even from the south-east corner. These conditions fix its position north and south pretty closely.

It should be kept just west of the railway track, like the present building, because if placed to the east of the cars it would disagreeably obstruct the view of the Falls for the people getting on and off the cars or waiting for them.

An alternative treatment would be to convert the building distinctly into a railway station and have the cars run *through* it, so that people could leave and board cars under shelter from rain or spray. There would be several advantages in such an arrangement, especially if the number of passengers should ever become so great that the loading and unloading could no longer be done upon a single track in front of the building, but there would also be many practical difficulties and a great increase in the cost of the structure, so that upon the whole it would seem best to adhere to the simpler arrangement.

To have two tracks side by side and immediately in front of the building, with cars moving in both directions and a stream of people moving freely back and forth across the tracks at grade would be dangerous. To minimize the danger it would be necessary to have a fence between the tracks with a single opening, so that people could cross only at one point for which the motormen would be prepared, instead of dodging out suddenly between standing cars at any point. Such a fence in addition to the two car tracks would be distinctly unpleasant in front of the building and would probably diminish its leasable value. A single track station, long enough for two cars to stop at a time, with a space between them for direct access to the front door of the building, is certainly more agreeable and safer for the people, and in my opinion ought to be continued as long as it can be made to handle the traffic. It will do so for many years and

perhaps indefinitely, but it is desirable to have some plan in mind for double-tracking in case it should ever prove to be absolutely necessary. This can be done by diverting the south bound cars to the west of the building.

As shown on the architect's preliminary sketches the building has a long projection on the west side including a carriage porch and toilet facilities. To omit this projection would improve the appearance of the building and leave the space clear for a possible future second track. The toilet accommodations can be arranged very conveniently in the south-west and north-west corners of the main building and a driveway can be brought up in the form of a loop directly against the north end of the building. By increasing the projection of the eaves throughout they can be made to overhang the roofs of the cars along the side and to overhang the carriages at the end without requiring a separate carriage porch or marquise. I believe it would be distinctly pleasanter to have carriages discharge their passengers at the end of the building which is directly in view as one approaches than to have them go around to the west or back side. A loop roadway completely surrounding a building is seldom agreeable.

The orientation of Table Rock House should correspond with that of the tracks and the westerly curb of the roadway should be relaid in part so as to be parallel with the tracks as far as the southerly end of the building, curving thence to join the west curb of the loop. Space will thus be secured for widening both the road and the narrow sidewalk along the edge of the cliff.

The tower of the building as designed and as proposed to be located is open to criticism as hardly affording a good enough view to repay the public for climbing the stairs. It is so much lower than the present roof platform that it would fail to give in a really satisfactory way the strong impression of outlook over the upper reaches of the river which the public can get from the cupola of the present building. Moreover, the very widening of the space between the building and the brink of the cliff which is so desirable for the accommodation of the general public will cut off much of the plunging view into the gorge. From the standpoint of the concessionaire an important use of the present tower is to get people into the upstairs salesroom, a motive which will be removed by putting all the salesrooms on the ground floor. Under all the circumstances I am inclined to advise omitting the tower altogether.

As an important detail in the vicinity of the Table Rock House, affecting appreciably the general impression which visitors receive from viewing the falls, the design of the parapet along the edge of the cliff deserves mention here. It has the excellent quality of solidity and security of appearance, but it has certain other less fortunate qualities. I was first impressed by the conspicuously regular succession of blocks of stone forming the piers of the railing some years ago, when looking at the Falls from the International Railway bridge and from the American side on the occasion of my first visit to Niagara after the extension of this parapet past the Table Rock House to its present southern end. This regular serration of a hard line along the edge of the cliff so near the falls caught my eye at once unpleasantly. My companion at the time, the late distinguished painter, Frank D. Millet, remarked upon the same feature; and I feel sure that no one can fail to be affected by it more or less unconsciously. Even for those walking immediately behind the parapet the blocks are not wholly advantageous because they tend to obstruct the diagonal plunging views into the gorge much more than if the iron work above the coping were continuous. Realizing the possibilities of improving the parapet design by simplification, I was very glad

when Mr. Bond, in discussing his plans for the new Table Rock House, asked my opinion of the parapet and expressed his own regret that exactly the same design had been used for the extension now under construction. I sincerely hope it may be possible before long to remove the projecting pier-blocks and substitute a continuous iron railing of well-studied simple design.

Before closing my report it seems proper to refer to an alternative scheme for the location of the new Table Rock House in relation to the railway tracks. The scheme occurred to me during my study of the problem and has certain distinct merits, although upon the whole it does not seem to me as good as the one which you have had under consideration from the first and which I have approved above. The alternative scheme is to place the building east of the tracks and just north of the small pumping station of the City of Niagara, but projecting far enough to the east to get a view entirely clear of the pumping station. The cars would stop to discharge and receive passengers not immediately west of the building, but at a point a little further north whence there would be an uninterrupted view of the Falls. The westerly verandah of the building would be extended to the north in the form of an open-sided platform shelter which would protect passengers alighting from or waiting for the north bound cars and provide a covered way between the cars and the building without seriously obstructing the view. The railway could be double tracked and the platform for the south bound cars provided with a detached shelter roof. A fence between the two tracks confining the crossing to one or two fixed points could be introduced if required for safety. This scheme would get rid of all tracks between the building and the brink of the falls and at the same time avoid stopping the cars directly behind the building; but the relation of the building to the pumping station would be awkward and the long covered platform attached to the building would give the whole composition the appearance of a railroad station.

In closing I again call attention to the appended supplementary report on other matters.

Respectfully,

FREDERICK LAW OLMSTEAD.

SUPPLEMENTARY REPORT COVERING THE FOLLOWING MATTERS.

THE GREENHOUSE SITE.—THE AREA AFFECTED BY POWER COMPANIES' OPERATIONS.—THE "BOULEVARD."—THE WHIRLPOOL, NIAGARA GLEN AND THE PROPOSED SPANISH CABLE-WAY.—THE BROCK'S MONUMENT GROUNDS.—CERTAIN GENERAL CONSIDERATIONS.

10th July, 1914.

To the Commissioners of the Queen Victoria Park, Niagara Falls, Ontario.

GENTLEMEN,—The following general report, submitted in connection with my report of this date on the Table Rock House, deals with the following matters:

The Greenhouse Site.

The Area affected by Power Companies' operations.

The "Boulevard."

The Whirlpool, Niagara Glen and the proposed Spanish Cable-way.

The Brock's Monument Grounds.

Certain General Considerations.

The Greenhouse Site.

The second question submitted to me was that of the location for new greenhouses, including both growing houses and public exhibition houses.

A careful study of the ground in company with Mr. Jackson shows no suitable site between the southern end of the Canadian Niagara Power Company's power house and the Refectory, and none to the south-east of the present greenhouses.

It would be possible to build new greenhouses with the necessary yards and accessory structures about on the site of the old ones opposite the Electrical Development Company's power house, and for architectural reasons almost necessarily on the same axis as that building. But there are two serious objections to this site. First, in order to avoid undue shade from the trees on the bluff it would be necessary to keep pretty close to the railway and the space might be somewhat cramped for any large development. Second, the impression received by those passing along the main drive or the railway is even now that of going through the dooryard of the great classical building; which blocks off all view of the rapids and appears to turn its back upon them. Even now the space seems rather narrow, overpoweringly dominated by the building and dissociated in character from all the scenery lying either down stream or up stream. I feel that to place a large greenhouse group directly opposite the power house and fairly close to the railway, involving incidentally the removal of some of the best trees left in all this part of the park, would emphasize and increase these unfortunate qualities and make people pass through a sort of *street* to get from one part of the park to another. It seems very important to do the very reverse of this and to remove, ultimately, in the space south-west of the power house all the existing buildings, much of the low foliage of shrubbery and all of the stiff bank along the railway, opening up the view under the large trees across the meadow to the wooded bluff, so as to get a greater sense of spaciousness in front of the huge building and a feeling of continuity in the park scenery.

Immediately south-east of the power house of the Canadian Niagara Power Company is the widest part of the meadow between the rapids and the bluff, and the topography is such as to form a beautifully unified meadow, diversified in surface and extending into partly separate lobes but capable of treatment as a single unit of pastoral landscape possessing a quiet breadth and spaciousness nowhere else attainable anywhere near the falls. This type of scenery seems to me extremely valuable as sort of foil for the grandly tumultuous scenery of the gorge, the falls and the rapids, and in my opinion it would be an extravagant waste of natural opportunities to obstruct and divide it by a group of greenhouse buildings. There appear to be two places where such a group could be erected without spoiling this broad meadow scenery, although in either case they might somewhat curtail its extent. One site is near the south corner of the Canadian Niagara Power Company's building, the other is diagonally opposite the west corner of the Electrical Development Company's building and in connection with the low ridges (partly natural and partly artificial) which form the south-easterly limit of the great meadow. The latter seems upon the whole the more promising site, but for a final decision the matter should have more thorough and detailed study.

There remains to be considered the possibility of placing the greenhouses somewhere north of the Refectory. The obvious objection is that the growing houses, work yard and general administrative arrangements which ought for con-

venience and economy to be connected with the exhibition houses take up a good deal of room to the exclusion of the public, that the space in the northern part of the park is limited and will always be the most frequented, and finally because nearly all the northern division of the park has been brought to a fairly high degree of finish; all of which reasons make the appropriation of the necessary space for greenhouses and administrative purposes a serious sacrifice. On the other hand there can be no doubt that the greenhouses would be very much more largely visited and enjoyed by the public if so placed, and there would be decided practical and esthetic advantages in having the greenhouses adjacent to the outdoor horticultural displays of that part of the park, both in the enclosed botanic garden and elsewhere. The operations of the power companies have made such an absolute wreck of the natural soil conditions throughout the southern part of the park that there is comparatively little land there which can be made fit for first class horticultural results without appallingly large expenditure, and it will require careful study and a very substantial expense for test pits and experimental work to ascertain just which pieces of ground can ever be so used without wholly disproportionate expense, whereas experience has proved that the northern part of the park to be excellently adapted for horticultural developments and such developments have largely taken place. If it is the policy of the Commission to create a horticultural centre of considerable importance at Niagara Falls the above are practical considerations of a good deal of importance.

But there are also esthetic considerations to be borne in mind, involving some very searching questions as to the fundamental purposes which ought to control the expenditure of public moneys by your Board. These are so important and far reaching in their application that it seems best to devote an entire section of the report to their discussion, stating here merely the general conclusion as applied to the greenhouse problem, viz.:

The more elaborate horticultural developments, including any provision for the exhibition greenhouse plants, ought to be concentrated if possible in the northern part of the park west of the main drive, leaving the immediate borders of the gorge and the southern part of the park to be treated with a sole view to the enjoyment of the *natural scenery of Niagara*, all planting and treatment of the vegetation being there regarded strictly as a means to that end, whereas in the northern part of the park west of the main drive the planting can reasonably be managed so as to exhibit its own beauty and interest to the best advantage.

The above consideration, taken together with the advantage of accessibility to the public, seems to me almost conclusive in favor of placing any exhibition greenhouses somewhere in the northern part of the park, even if this should necessitate a separate location for some of the working and storage yards, sheds, etc., which are not essential to the greenhouse work. A fairly convenient place for such outlying yards, etc., can be arranged on the west side of the Canadian Niagara Power Company's building where they will not intrude upon any landscape unit of importance.

To determine the best location for the greenhouses within the northern part of the park requires more detailed study, in connection with a general scheme for the future increased development of all this part of the park; but it might perhaps occupy a portion of the large lawn near the present botanic garden.

It is true that in such a position it would wipe out of existence a very agreeable park landscape which has been many years in course of development, but placing it anywhere will destroy some pleasing park scenery. The Com-

mission must face the fact that a show greenhouse with its dependencies not only occupies space to the exclusion of general park scenery, but involves a large and steady operating and maintenance expense which cannot be cut down in case of a shrinkage of appropriations without the absolute destruction of much valuable stock. In view of the apparent limitations upon the revenue which can readily be made available for your Commission, and in view of the unavoidable increase in maintenance expenses which will be entailed by the Boulevard as it gets older and is more used and by the restoration of the southern part of Queen Victoria Park, not to mention the proposed extension of the drive to Fort Erie in one direction and all the way to Lake Ontario in the other, I believe that the most careful consideration ought to be given to this question of the operating and maintenance expense of a large and creditable show greenhouse.

Reliable figures in regard to the operating expense of such greenhouses in public parks are very difficult to secure. In the published annual reports they are almost always covered up under blanket statements or distributed with other expenditures among several items such as "floral displays" and "heating." I am endeavoring to obtain some more illuminating information on the operating costs of such greenhouses and will submit a supplementary report on that subject.

The Area Affected by the Power Companies' Operations.

The Commission is confronted with a very serious problem of restoration and maintenance throughout the large acreage in which the original surface has been disturbed by the power companies. A great deal of this area has been covered by a loose rock fill several feet in depth, apparently so full of interstices as to drain like a sieve, and covered with a thin layer of generally poor soil. Elsewhere there are fills of subsoil covering the original topsoil and in a few areas the original surface has been lowered by excavation so as to leave rock or dense infertile subsoil at or near the surface.

It would have been possible to avoid the worst of these conditions at a moderate additional cost if the power companies' engineers in handling the details of the work had taken just the right steps with a view to the economical restoration of park conditions at the close of the construction period; but that is a closed chapter and the present problem is to make the best of the existing situation. To put the areas of deep rock fill into reasonably good condition for sustaining a vigorous growth of trees and other park vegetation will require the bringing in of additional soil. To do this in the manner which has been found unavoidable in some city parks built on similar dump heaps would involve an initial cost, on a rough estimate, of $3,000 an acre or upwards, and the condition would then be no more than tolerably good.

Obviously what is required is first a mapping of the existing soil conditions as well as they can be ascertained, and then a plan devised with a view to limiting the extent of costly soil improvement, such as would be suitable for ordinary park and woodland vegetation, to the least that will give a good landscape result, while adopting some type of vegetation for the rest of the bad lands which will fill in the picture well enough without requiring really good soil conditions. It would be a clear waste of money to adopt a compromise treatment such as would result in permanently unsuccessful, half shabby plantations almost everywhere.

At best it is going to require a great deal of money and a great deal of time and patient skill persistently applied to restore the southern part of the

park to satisfactory condition—far more money and time than the Commissioners are likely to have realized. It would be very easy in the course of the next ten or twenty years to spend upon ill advised restoration projects and patch work improvements in this area a sum of money running into the hundreds of thousands, in addition to maintenance, without getting satisfactory results. As a business proposition it will certainly pay to investigate the conditions thoroughly at the start and adopt well considered plans so as to reduce the mistakes and experimenting to a minimum and to aim steadily at the best results which can reasonably be attempted.

While the above remarks apply particularly to the design of the landscape with relation to the soil conditions, which are so peculiar here, the same principles apply to the adjustment of the park to all the conditions natural and artificial; as for example the working out of a satisfactory treatment for the channels of the Dufferin Islands, which the engineers of the power companies, through lack of skill in landscape work although with the best intentions in the world, left in a most artificial-looking state, a canalized river constricted between stiff banks and ponded by straight and rigid dams.

The "Boulevard."

A rapid review of the planting along the margin of the driveway to Fort Erie rouses admiration for what has been accomplished in a short time and apparently at small expense with an organization very ill adapted for the rapid design and execution of such a widely extended piece of planting, and rouses regret that the work could not have received more detailed and skilful attention per mile. Without a number of foremen of enough intelligence and permanence of tenure to permit training them to the point of taking a fair degree of responsibility in the handling of plants, and without enough surveying and drafting assistants to prepare detailed plans in advance, it is wholly impossible for your Superintendent and Head Gardener to get such work done in a manner wholly above reproach. In general, the treatment is well conceived and creditably done, but there are some things which I could have wished done differently and a good many additional things which ought to be done with a view to getting the full scenic values for which the remarkable situation affords opportunity. Most of these are matters of planting, some are matters of detail which I discussed freely with the Superintendent and the Head Gardener on the spot and which I cannot attempt to enumerate here. They can all be dealt with gradually in connection with the maintenance work provided the maintenance work is taken seriously for the big job it really is, and provided the organization is developed from the sort suitable for a single compact park of moderate size to that required for a peculiarly attenuated system of parks extending from Lake Erie almost to Lake Ontario. Whenever the work of any organization gets beyond the point where the head men can do personally every single thing that requires exercise of intelligent discretion, it becomes necessary for them to throw increased responsibility upon their subordinates at a rate wholly disproportionate to the increase in the total amount of work. This is apt to mean an increase in the overhead costs of administration and superintendence if the quality of the result is not to suffer, but there is no escape from such increase in landscape work of good quality on an extended scale. You may keep down your labor costs by adopting a

method of treatment and style of maintenance involving the minimum of labor, but you cannot skimp on the amount of constant, skilful, artistic supervision without risk that much of the labor will be worse than wasted.

The Whirlpool, Niagara Glen and the Proposed Spanish Cable-way.

The whirlpool and its surroundings are not only by nature one of the most impressive parts of the gorge but the native wildness has there been very little disturbed by conspicuous intrusions of human activity. No buildings or transmission wires catch the eye upon the skyline above the trees that crown the cliffs; the railway tracks within the gorge on the American side are less conspicuous than elsewhere because they are far to one side of the principal views; and the banks and cliffs to which the eye is most directed seem wholly natural and almost as they might have been in the time of the Indians. These conditions, perhaps unconsciously to most of the visitors, tend to produce a deep impression of a sort which nowhere else can be so fully realized and which is annually becoming more and more precious, unusual and difficult of attainment not only about Niagara but throughout the civilized world. It is true that there are still vast areas of grand wild scenery in the less accessible parts of Canada, but they can be seen only by the few who have the leisure and the means to reach them, and as fast as they become accessible their character is at once apt to be altered by human activities. But here and in a few other spots at Niagara, millions of people can easily be brought face to face with a splendid example of such grand wild scenery under conditions which make it reasonable to hope for its permanent preservation throughout the centuries.

In this locality, therefore, I believe every other consideration ought to give way to that of preserving this wild natural quality of the scene in every particular, with due regard to the necessity of providing, in the most inconspicuous possible manner, convenient facilities for making the scenery accessible to the public for whom it is held in trust.

The proposed cable-way suspended across the whirlpool seems to me not an inconspicuous means of making the scenery accessible. Doubtless the sensation of sweeping out into space over the whirlpool would be exhilarating and would give opportunity for enjoyment of the scenery from new and interesting points of view; but it would be a very conspicuous human construction, constantly challenging attention in every view of the whirlpool as an evidence of man's domination over nature and contradicting the impression which I believe ought here to be guarded at almost any cost. If it is possible at this stage of the negotiations with the proposed concessionaires to abandon the project I hope that the Commission will feel disposed to do so, or if abandonment is not possible to modify the character of the installation.

While I am opposed to the idea of a cable-way across the whirlpool I believe that better facilities ought to be provided than at present for the public to enjoy this scenery from more varied points of view, especially down in the gorge. The wild sylvan scenery of Niagara Glen is extraordinarily beautiful and the rapids as seen close at hand by one strolling along the paths there or sitting quietly close to the water's edge are overwhelmingly impressive. And one of the important elements in this impressiveness is the relief which the tourist here feels from a sense of being herded in droves and surrounded by the familiar suburban conditions of trolley cars and other features unavoidable at the top of the cliff.

That a larger proportion of those who take the Gorge trip do not go down to Niagara Glen is a great pity, even though a great increase in their numbers would seriously complicate the problem of maintaining the quality of the scenery at its best. One of the objections to the present arrangement is that there is but one entrance and exit at Niagara Glen and that people hate to climb down into a deep place with the prospect of climbing out the same way again. A convenient but relatively inconspicuous means of descent and ascent should be provided to get the public down into the gorge at the whirlpool with paths along the lower shore connecting with Niagara Glen so as to make a circuit; a proposition which I see by the annual reports has long been under consideration.

It occurred to me as a possibility that a cableway might be installed not extending clear across the Whirlpool at a high level, but descending nearly parallel with the bank, and terminating close to the shore, so as to serve as a means of conveying people up and down the bank. In connection with a similar inclined cableway at Niagara Glen this would accomplish a very useful purpose. I did not have time to study out a definite project of this sort, but I am inclined to think that a scheme could be worked out which would offer the concessionaires a device quite as popular and profitable as they have proposed and much less conspicuous in the scenery. It would be best for the scenery to keep the cableway almost hidden among the tree tops of the bank; but if necessary as a matter of negotiation with the concessionaires, in order to maintain the project, it might be so arranged as to cross the water toward the edge of the whirlpool, thus permitting the passengers to sweep down from high in the air till they almost touch the water. Even so the arrangement would be less conspicuous than if stretched directly across the middle of the great basin.

In and about Niagara Glen the vegetation is not everywhere in as healthy a condition as could be desired, and in some places the trees are evidently suffering from the results of long continued trampling and the washing away of soil from their surface roots. In a few places it is important to cover the exposed roots promptly with an application of fresh soil of the right quality, light and full of humus, lest important groves of trees be killed off much faster than new growth can take their places. Constant watchfulness and constant maintenance work under skilled supervision are essential to keep such woods from steady depreciation in scenic quality when resorted to by many people and subjected to the increased number of dangerous pests and plant diseases distributed from one locality to another by modern commerce.

On the whole the work that has been done and is being done in Niagara Glen is admirable. The method of doing it by combining the functions of maintenance, gradual improvement, and control of the public (policing), in the same individual for a given locality is thoroughly wise. It is only in exceptional situations in park work that policing ought to be specialized into a separate business from maintenance, while maintenance adequately done results in gradual improvement.

The Brock's Monument Grounds.

The conditions at the Brock's Monument are upon the whole excellent. More shade would be desirable in connection with the terrace and this can be secured by planting elm trees near each end without obstructing the view. The flag pole is awkwardly placed, neither exactly on the axis of the monument nor standing

distinctly to one side. It cuts the wonderful view from the base of the monument about as badly as if it stood exactly in the middle, and as seen from a distance it does not stand out well from the column. It would be advisable to move it toward the upper or south-westerly end of the terrace.

The approach from the trolley station is not satisfactory at the point where the curving path enters into the formal vista toward the monument. It ought to swing out on to the true axis sooner and the whole of the curving portion ought to run through a dense plantation, mainly of white cedar, so that sight of the monument will burst upon one only when one has reached the most effective point of view. A small amount of regrading is also needed along the path. All these points and other matter of detail were discussed fully on the ground with the Superintendent and Chief Gardener.

I heard a rumor that the concessionaire operating the restaurant and subletting the photograph shop was willing to do away with the latter. If there is any opportunity to do so it ought to be abolished at once, as in its present location it is utterly out of keeping in a place that is dedicated to the honor of the illustrious dead.

The restaurant is well placed, inconspicuous, and agreeably simple. Its details are somewhat crude and if occasion serves it could advantageously be rebuilt of a better quality; but it would in my opinion be a distinct mistake to make it over into a substantial and costly masonry structure. It ought always to be treated as a mere incident. A low, slight, but nicely designed, nicely furnished and nicely kept wooden structure, very open on the sides, is distinctly preferable to anything more pretentious. For somewhat the same reasons I question whether the massive quality of the shelter to the south of the monument is altogether happy. All the monumental quality ought to be concentrated in the monument itself. And assuming the necessity for a large and substantial shelter so close at hand, it is to be regretted that its masonry and general architectural treatment were not closely harmonized with those of the monument and its base so that it should appear subordinate to the great central feature of the scene.

Certain General Considerations.

In dealing with the details of any improvement it is essential to efficiency and economy that the main purposes of the whole undertaking be kept clearly in mind. I have, therefore, in the absence of any definite instructions, attempted to formulate for myself what might reasonably be assumed as the prime purposes in control of the activities carried on under your Commission.

Foremost, it would appear, is the purpose of enabling the public from all over the world to enjoy the spectacle of the river and falls of Niagara under the most favorable conditions that can possibly be attained. It is trite to say that the scenery of Niagara Falls is alone of its kind in the world, and that the value placed by the world upon the enjoyment of it is but partly reflected in the millions of dollars a year which people expend in coming to see it. Yet such statements are necessary to emphasize the truth that nothing which would conflict with or impair this prime purpose ought ever to be attempted at Niagara, unless it too, is absolutely unattainable elsewhere. Many other purposes may well be served incidentally, so long as they do not interfere with that controlling function. Opinions will differ as to what constitutes an impairment of the best possible

conditions for the public enjoyment of the scenery peculiar to Niagara, and upon that point no infallible standard can be set up: but there need be no debate on a question of *degree* of impairment. No course of action which will have, upon the whole and in the long run, the net result of positively impairing the best conditions for the public enjoyment of the scenery peculiar to Niagara *even in small degree* can reasonably be pursued by an organization devoted primarily to the purpose of protecting those conditions.

Some incidental purposes of great importance (to be served in so far as may be possible short of conflicting with the main purpose) are: 1st, to afford to the residents of Niagara Falls and to the visitors all that may be desirable of the advantages customery in local parks anywhere in the world: 2nd, to afford to the people of Ontario, by whose authority the far sighted action was taken which preserved the entire Canadian shore of Niagara to all time for the benefit of the world, an educational centre for all that concerns the management and design of parks, public grounds and gardens; and 3rd, to secure revenue for carrying out the larger purposes without unduly burdening the tax payers of Ontario. In the first two of these especially, I take a keen personal and professional interest and I am very much awake to their importance even though I recognize them to be in this instance properly subordinate to the main special function imposed by the existence of the falls. For example, as I pointed out above in discussing the greenhouse site, I believe that in the region between the main drive and the edge of the gorge, from which the principal views of the falls are to be obtained, every other consideration should give way to the purpose of presenting these views in the most effective manner: and every tree, shrub and herbaceous plant should be retained or removed, planted or pruned, or otherwise managed solely with regard to the effect of those operations in making foregrounds that will concentrate the attention of the passerby upon the best aspects of the great scene beyond and contribute by every available means of light and shade and quiet color well composed to emphasize the impressions of that scene. I should not hesitate an instant to sacrifice the rarest and most beautiful horticultural specimen to the above purpose or to give up a foreground composition of the most striking beauty if one of less inherent excellence would permit the impression of the falls to grasp the beholder more strongly. But in that part of the park which is not to be regarded as a mere means of exhibiting the scenery of the falls, the gorge and the rapids, wholly different considerations might prevail very much as in any other local park.

To get the best results with any local park it is essential to choose, sometimes quite arbitrarily, among the infinite varieties of park scenery and horticultural features and to concentrate upon a few that can be successfully secured in combination upon one limited area of ground. And having chosen, it is essential to adhere to the decision so as to attain the selected results with ever increasing perfection as the years go by rather than lose headway by shifting to new purposes no matter how attractive. The most prevalent short-coming in all landscape work, public or private, and the hardest to avoid, is that of attempting so many different kinds of excellent things all at once or in succession on the same piece of ground, that none of them can be successfully attained. In detail, and from the horticultural standpoint, this means that one must always be watchful to thin out trees and shrubs and herbaceous plants lest they grow to interfere unduly with each other's proper development, a work which appears to have been pursued intelligently and well in recent years in Queen Victoria

Park. But in a larger way and from the landscape standpoint it means a selection between many landscape effects, each of which may be possible and admirable in itself, but inconsistent with the rest. It means a resolute abandonment of some effects for the sake of keeping others at their best. Not a little selection of this sort has also been done in Queen Victoria Park, but more is to be done, and done with the most careful deliberation and skill. More time and study needs to be given to it than your Superintendent and your Chief Gardener have been able to spare from pressing administrative duties. Moreover, it is work involving such far-sighted personal judgments, artistic and technical, that it cannot be too carefully considered and safe-guarded by checking one man's fallible personal judgments by those of another consulting with him.

There is, to sum up, distinct need of a disentangling and clearer definition both of the larger and of the more detailed objectives to be kept in mind in landscape work throughout the park, and a more precise direction of labor towards the ends thus deliberately selected. There is, in other words, a call, as indicated from another aspect in my discussion of the boulevard, for a strengthening of the trained staff through which your chief executive officers must work, in order to allow more time and thought to be applied to skilful, deliberate and far-sighted designing without interfering with the absolutely necessary administrative and executive work. That strengthening can best be accomplished in part by an increase in the number or quality of the assistants competent to assume delegated responsibility in executive work and partly by the freer employment than in the past of special experts to consult with your executive officers and assist them in framing the comprehensive plans which are needed for the wise control of all executive work.

Perhaps I ought to close my report with the above considerations, which relate properly to matters of landscape design; but in my study of them I have been struck with the importance of certain questions of general policy in regard to which the Commission may be interested to know my impressions for what they may be worth, since they are based upon a comparatively wide observation of administrative methods in park work.

The attitude of the Province in leaving the Commission to raise its own revenue locally, while perfectly natural and just, since the service was being rendered to the whole world and not merely to the people of Ontario, must have placed the Commissioners in a very embarrassing position at times. They would be more than human if such a situation did not at times unconsciously color their judgment in regard to projects capable of producing a revenue, and it is with the utmost respect for the high public spirit and conscientiousness of the Commissioners that I urge, with all the earnestness of which I am capable, the vital importance of giving the closest possible scrutiny to every project involving a money-making element. I believe that it would be far better to postpone the most desirable improvements than to raise money for them by entering upon projects which in themselves can be regarded by any reasonable man as impairing the fullest enjoyment by the public of that which is peculiar to Niagara.

If my opinion as to the effect upon the landscape of the proposed cable-way across the whirlpool is correct, these remarks would apply to that project. I am inclined to think they might be applied to details in the conduct of the business of more than one concessionaire. Concessionaires are necessarily more keen to get the public's money by any device within the letter of their contracts than to assist the public in getting just what it wants and no more. This difficulty

is so inherent in the concessionaire system that I have found its unfortunate results in the parks of practically every city I have visited, on either side of the Atlantic, where the system is much used. The alternative of conducting not only the free services but the revenue producing services in whole or in large part by park employees is apt to give better satisfaction to the public. Sometimes, but very seldom, it is so inefficient as to give less satisfactory services than the concessionaires; much more often it gives satisfactory service but fails to bring in a substantial revenue. Where the concessionaire system is largely used the best results are apt to be secured only by giving considerable discretionary powers of control to a watchful inspector representing the public interest, and making the provisions of the contracts, as they are renewed from time to time, conform to the lessons of the inspector's experience. These are mere generalizations and I do not presume to suggest where and to what extent, if at all, they ought to be applied in practice to your conditions. To do so would require the long and intimate familiarity with the situation which only the Commissioners have. Indeed all of the recommendations and comments which I have made in this report are to be understood not as positive and complete expert judgments but as mere suggestions to be interpreted, corrected and applied by the Commissioners in the light of their better knowledge of local conditions. As such they are

Respectfully submitted,

Frederick Law Olmsted.

THIS INDENTURE made the ninth day of January, one thousand nine hundred and fifteen.

IN PURSUANCE OF THE ACT RESPECTING SHORT FORMS OF LEASES.

BETWEEN:

THE COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called the Commissioners,

Of the first Part,

and

ROBERT P. SLATER, of the City of Niagara Falls, in the Province of Ontario, Merchant, hereinafter called the Lessee,

Of the Second Part.

WITNESSETH that in consideration of the rents, covenants and agreements, hereinafter reserved and contained on the part of the Lessee, for himself, his executors, administrators and assigns to be paid, observed and performed, the Commissioners have demised and leased and by these presents do demise and lease unto the Lessee, his executors, administrators and assigns, all these messuages or tenements situate in the City of Niagara Falls within the Queen Victoria Niagara Falls Park System, known as the Park proper, and known as the Table Rock House, and part of the building known as the Refectory Building, together with the rights and privileges hereinafter specified, but subject to the conditions and stipulations hereinafter specified, the said rights and privileges to be held and enjoyed by the said Lessee, his executors, administrators and assigns, as appurtenant as a whole to the demise and lease of the said buildings.

TO HAVE AND TO HOLD the said demised premises together with the said rights and privileges as aforesaid for the term from 9th January, 1915, to 31st December, 1915, when the same is to be fully complete and ended.

AND IT IS HEREBY AGREED by the parties hereto that the rights and privileges hereinbefore mentioned to be held and enjoyed as appurtenant as a whole to the demise and lease of the said buildings and the stipulations to which the said rights and privileges are subject are as follows:

HYDRAULIC LIFT AND TUNNEL.

(1) THE exclusive right of the Lessee to use the Electric Elevator at Table Rock House, for which the Commissioners are to furnish or procure to be furnished the motive power together with the right to take visitors under the Falls by means of the existing tunnel, with the use of dressing rooms in the Table Rock House, and the collection of tolls from visitors for such uses.

(2) THE TOLLS collectable from visitors for the use of the elevator, tunnel, etc., including charges for guides and suitable apparel, shall not exceed, for each visitor going under the Falls (provided by the Lessee with oiled dress and guide) fifty cents.

(3) For each visitor going under the Falls, including the use of the elevator, without guide or dress, twenty-five cents.

(4) SUBJECT to the following stipulations, to be observed, kept and performed by the Lessee.

(5) TO keep the electric elevator in a good state of repair, and to protect the same from frost during the winter.

(6) TO KEEP the tunnel and the several portals appertaining thereto, together with such paths below the cliff as the Commissioners may authorize to be constructed, in good order and condition.

(7) The foregoing repairs, protection, order and condition to be kept and maintained to the satisfaction of the Superintendent of the Park, as also the protection afforded to visitors, and the method of conducting the business.

(8) The tunnel and paths under the cliff may be extended and improved from time to time by the Lessee, but such extension and alterations are to be made according to plans approved of by the Park Commissioners.

PHOTOGRAPH BUSINESS.

(9) The exclusive right to take and produce for purposes of sale within the Park, photographs of scenery and persons, individually and in groups.

(10) The photographs and pictures may be exposed and offered for sale in the Table Rock House, or Refectory, or both, and the rights shall include the right to sell fancy goods and souvenirs in the Table Rock House and Refectory for the purpose in the rooms allotted, but such sales of photographs pictures and fancy goods and souvenirs shall not be elsewhere within the Park, than as herein specified.

(11) Solicitation for taking persons under the Falls taking photographs of scenery, and of persons, and for the sale of photographs and photographic views, to be confined to the rooms and premises occupied by the Lessee and for the sale of fancy goods and souvenirs to be confined to the rooms allotted for sale of photographs, and not elsewhere within the Park.

(12) The line and description of fancy goods and souvenirs sold or offered for sale, shall from time to time be subject to the approval of the Superintendent, and the Lessee shall not sell nor offer for sale fancy goods or any line or class of fancy goods which he may forbid the Lessee to sell.

RESTAURANT IN THE REFECTORY BUILDING AND REFRESHMENTS.

(13) The exclusive right to keep a restaurant in the building known as the Refectory.

(14) The portions of the Refectory Building to be occupied by the Lessee shall be limited to the following, namely:

(*a*) On the ground floor, the scullery, ice boxes, pantry, north furnace and coal rooms, small lunch room, and the large lunch room to the wire partition defining the main passage.

(*b*) On the first floor, the large dining room and two private dining rooms, the serving rooms, pantry, kitchen, north verandah and the large verandah east of the north half of the large dining room on the front, and part of the rest room twelve feet by eighteen adjoining the dining room.

(*c*) On the second floor, the printing room, south dark room, seven bedrooms and sitting room, two rear bath rooms, corridor and closets.

(*d*) The attic.

The portions of the said Refectory Building leased hereby are shown in red on the plans attached hereto.

(15) The Lessee during the currency of this lease covenants and agrees that in addition to the meals 'A la carte' they will furnish meals to all the public

desiring them at all hours at fifty cents per meal, and another meal at seventy-five cents per meal, such meals to be of a quantity and quality satisfactory to the Commissioners' Superintendent, and that at the counter restaurant on the ground floor the charge for any single article is not to exceed five cents excepting that ice cream may be sold at five and ten cents per dish.

(16) No other restaurant shall be permitted by the Commissioners in the Park, but the Lessee shall have the exclusive right to sell refreshments at such points within the Park if any where the Commissioners may decide to permit refreshments to be sold, but the manner of doing such business and the accommodation to be furnished to visitors at such points shall be described from time to time by the Lessee to the Superintendent in writing and shall not be deemed allowed until the Superintendent shall have signified his assent in writing.

(17) The Lessee shall not be permitted to take boarders or lodgers in any of the premises to be occupied by him under these presents, nor shall he permit any person to reside or lodge in the said premises except such as are employed in the occupations to be carried on under these presents.

(18) Nor shall the Lessee permit a greater number of persons employed as aforesaid to reside or lodge in the said premises than such number as may from time to time be deemed unobjectionable by the said Superintendent.

(19) The persons employed by the Lessee coming in contact with the public shall be clothed in proper uniform, and if their conduct, or the conduct of any other person employed by the Lessee shall be such as to be disapproved by the Superintendent the Lessee shall forthwith dismiss such person from his employment upon being required to do so by the Superintendent.

(20) Yielding and paying therefor during the said term a minimum rental of twelve thousand dollars to be payable in four equal instalments in advance on the following days and times in succession, that is to say, the sum of three thousand dollars on the 9th day of January, 1915, the sum of three thousand dollars on the 9th day of April, 1915, the sum of three thousand dollars on the 9th day of July, 1915, and the sum of three thousand dollars on the 9th day of October, 1915.

And as an additional rental yielding and paying therefor a sum sufficient with the said twelve thousand dollars to equal thirty per cent. of the gross receipts derived from or in connection with the said business during the term hereby created on the days and in the manner following, that is to say, on the 9th day of July, 1915, the Lessee shall pay to the Commissioners such a sum as with the said six thousand dollars theretofore paid as herein provided will make a sum equal to thirty per cent. of the said gross receipts up to the 9th day of July, 1915, and on the 31st day of December, 1915, the Lessee shall pay to the Commissioners such a sum if any as with the said twelve thousand dollars theretofore paid by the Lessee to the Commissioners as herein provided shall be equal to thirty per cent. of the gross receipts by the said Lessee derived from or in connection with the said business during the whole term hereby created.

Provided always and the Commissioners hereby undertake that if it shall appear that the amount paid to the Commissioners on the 9th day of July, 1915, shall by reason of the smallness of the receipts derived from the business after the said 9th day of July have with the said twelve thousand dollars amounted to more than thirty per cent. of the total amount of the said gross receipts so derived from the said business during the whole of the said term, that the Commissioners will repay to the Lessee any amount so received by the Commissioners above the said thirty per cent.

The Lessee covenants with the Commissioners that he will keep such books

and in such form as the Superintendent shall from time to time prescribe, and will therein in such manner and in such detail as the Superintendent shall direct at the close of each day during said term enter fully, truly and correctly the amount of the said gross receipts received by him as aforesaid on each day, and that he will produce said books in the office of the Commissioners in the Park, and allow the Superintendent or any other person authorized by the Commissioners to examine said books whenever and as often as requested by the Superintndent or the Commissioners so to do.

The Lessee further covenants that he will during said term deposit the total receipts for each day at latest on the succeeding day (or on the next banking day) in a bank in a separate account, and will always keep an amount equal to the par centum payable to the Commissioners in said account, and will produce said bank book at said office for inspection when requested by the Superintendent or other person authoriztd by the Commissioners to inspect same.

On the 9th days of April, July and October, and 31st December, the Lessee covenants and agrees to deliver to the Commissioners a statement showing the gross receipts during the preceding quarter verified by a statutory declaration.

That the said Lessee covenants with the Commissioners jointly and severally in manner aforesaid to pay rent, and to pay all municipal taxes or school rates which are legally chargeable against the Commissioners by reason of their occupation of the premises in manner and form hereby demised to them and to repair and in manner and as hereinbefore provided. And that the Commissioners and Superintendent of the Park or either of them may enter and view state of repair and that the said Lessee will repair according to notice, and that in respect of the repair of the elevator or the protection thereof from frost during the winter, on such notice as the Superintendent shall fix and leave in writing on the premises.

And that the Lessee will not assign or sub-let without leave, and that he will leave the premises, including the elevator, tunnels, portals and paths in connection with the tunnel in good repair.

Proviso for re-entry by the Commissioners on non-payment of rent or non-performance of covenants.

The said Commissioners covenant with the said Lessee for quiet enjoyment.

And the Commissioners covenant with the Lessee, his executors, administrations and assigns, that they will not grant or confer upon any other person, or upon any Company, any of the rights and privileges contained in the paragraphs numbers one to nineteen inclusive provided that the Lessee, his executors, administrations or assigns shall duly observe, and perform upon their part all matters and things by them or any of them undertaken to be done observed and performed in any by these presents.

IN WITNESS WHEREOF the party hereto of the second part has hereunto set his hand and seal the day and year first above written, and the parties of the first part have hereunto affixed their corporate seal under the hand of J. W. Langmuir, Chairman, their proper officer.

Witness:
JEAN M. FRASER.
JEAN WAID.

R. P. SLATER, (Seal.)
Queen Victoria Niagara
Falls Park Commission.
J. W. LANGMUIR, *Chairman.* (Seal.)

QUEEN VICTORIA NIAGARA FALLS PARK SYSTEM.

Construction of parapet wall from Rambler's Rest to Clifton Incline, 685 feet, and in front of Administration Building, 358 feet.

THIS AGREEMENT made (in triplicate) this 9th day of February, A.D. 1914, by and between:

THE QUEEN VICTORIA NIAGARA FALLS PARK COMMISSION, hereinafter called the Commission, or

Party of the First Part,

—and—

C. N. CLENDENNING AND ROBERT R. SECORD, OF NIAGARA FALLS, trading under the firm name of Clendenning and Secord, hereinafter called the Contractor, or

Party of the Second Part.

WITNESSETH:

(1) That the said party of the First Part has let and awarded to the Contractor, and in consideration of the covenants and agreements herein contained on the part of the Contractor to be kept and performed by him does hereby let and award to the said Contractor, the following described work or contract upon the following terms and conditions and according to the specifications hereunto annexed, and in accordance with the plans thereof on file at the office of the Commission at Niagara Falls, all of which form a part of this contract.

(2) The work to be done and the materials to be furnished under this contract are described as being the construction of a stone and iron parapet wall on a concrete foundation from the shelter known as Rambler's Rest to the point known as Clifton Incline, and also the construction of a stone and iron parapet wall 358 feet in length upon the present foundation in front of the Administration Building, all in Queen Victoria Park.

(3) And the said Contractor in consideration of the letting and awarding to him of the said contract and work, and in consideration of the payments hereinafter mentioned to be made to him by the said Commission, hereby agrees, at his own proper cost and expense, to do all the work, furnish all materials above set forth according to the true intent and meaning of the specifications and conditions herein contained.

(4) And does further agree that the said Commission shall be and are authorized to appoint an engineer of the said works and such assistants and inspectors as they may deem proper to inspect the work to be done under this agreement, and to see that the same strictly corresponds with the specifications hereunto annexed.

(5) To prevent all disputes and litigation, it is further agreed by and between the parties to this contract that the engineer of the said works shall in all cases determine the amounts or quality of work to be done and which are to be paid for under this contract or in connection with said parapet wall construction, and he shall decide all questions which may arise relative to the execution of the contract, or to said construction on the part of the Contractor, and his estimates, directions and decisions shall be final and conclusive and binding upon the said Contractor.

(6) It is understood that whatever conditions and specifications are mentioned herein, the conditions and specifications hereunto annexed are referred to, and the same are to be taken as a part of this contract and construed therewith.

(7) And it is further agreed that this contract shall be executed, in triplicate, one of which triplicates shall be kept by the said Commission, one to be kept by the said engineer and one to be delivered to the Contractor.

(8) And the said Contractor hereby agrees to receive the following lump sum and prices as full compensation for the use of forms, tools, patterns, plant, implements and machinery, including all transportation, etc., for the same, and for all the labor for executing all the work contemplated in this contract; for all bailing, draining and pumping of water; for all loss or damage arising out of the aforesaid work, or from the action of the elements or from any unforeseen destruction or difficulties which may be encountered in the prosecution of the work, also for all expenses incurred by or in consequence of the suspension or discontinuance of the said works (in case the engineer should so direct), and for the providing of such labor as the engineer may require from time to time to assist him in the staking and laying out of the work, and for well and faithfully completing the work and the whole thereof in the manner and according to the plans and specifications and the requirements of the engineer under them; it being distinctly understood that there shall be no claim for any extra work except as herein specially provided for; also the furnishing (including transportation) of all the materials necessary for the full completion of the work; and the keeping of the works in repair, and in good working order until the final payments are made, the whole work to be completed according to the plans and specifications for the lump sum of sixty-nine hundred and sixty-two dollars ($6,962.00), and further agrees to any combination of the following additions and deductions per item, to or from the work shown on plans and described generally in Clause 2 of this contract: and specially in the specifications hereunto attached, namely:

The addition or deduction of—

(*a*) Concrete foundation wall per cubic yard $7.50

(9) The work embraced in this contract shall be begun within three (3) days after notice so to do shall have been given to the Contractor by the engineer, and carried on regularly and uninterruptedly thereafter with such a force as to secure its full completion on or before the 15th day of June, 1914, and such portions thereof shall be completed in each month as the engineer shall determine is a fair proportion thereof.

(10) And the said party of the Second Part further agrees that the said party of the First Part shall be, and is hereby authorized, to deduct and retain out of the moneys which may be due or become due to the said party of the Second Part under this agreement as damages for the non-completion of the work aforesaid within the time hereinbefore stipulated for its completion, or within such further time as in accordance with the provisions of this agreement shall be fixed or allowed for such performance or completion the sum of Twenty-five dollars ($25.00), per day for each and every day the time employed upon the said work may exceed the time stipulated for its completion, or such stipulated time as the same may be increased as hereinbefore provided, which said sum of Twenty-five dollars ($25.00) per day is hereby in view of the difficulty of estimating such damages agreed upon, fixed and determined by the parties hereto as the liquidated damages that the party of the First Part will suffer by reason of such default and not by way of penalty.

(11) The party of the First Part reserves the right of suspending the whole or any part of the work herein contracted to be done if it deemed to be for the best

interest of the Commission, so to do without compensation to the Contractor for such suspension other than extending the time for completing the work as long a time as it may have been delayed by such suspension.

(12) No charge shall be made by the Contractor for hindrance or delay from any cause during the progress of the work embraced in this contract.

(13) The said Contractor further agrees that he will give personal attention constantly to the faithful prosecution of the work and will not assign or sub-let the work or any part thereof or any of the moneys or orders payable under the contract without the previous written consent of the Commission, but will keep the same under his personal control; that no right under this contract nor to any orders or moneys or to become due hereunnder shall be asserted against the said Commission or any members or officers thereof, by reason of any so called assignment in law or equity of this contract or any part thereof, or of any moneys or orders payable thereunder unless such assignments shall have been authorized by the written consent of the Commission; that no person other than the party signing this agreement as the Contractor hereby now have any claim hereunder; that no claim shall be made except nnder a specific clause of this agreement by any person whatever.

(14) In the event of the Contractor failing or neglecting for one (1) month to pay the wages of the men and teams employed on the works, the Commission on the representation of the engineer reserve to themselves the right to pay all such wages ascertained to be due and to deduct the amount of the same from any moneys due or coming due to the Contractor upon this or any other contract.

(15) It shall be lawful for the said Commission in case the said Contractor shall fail in the due performance of any part of his undertaking or shall become bankrupt or insolvent or shall compound with his creditors or propose any composition with his creditors for the settlement of his debts, or shall carry on or propose to carry on his bnsiness under inspectors on behalf of his creditors, or shall commit any act of bankruptcy, to relet the undertaking of said contract or any part thereof; and upon such condition as it may think fit, or from time to time may engage workmen and provide all such materials, implements and apparatus and employ the same in such manner as the said engineer may think necessary and proper for completing the said works, or any part of them, and any loss, damage or deficiency that may arise in consequence of said bankruptcy or failure on part of the Contractor shall be paid and deducted out of the money retained by said Commission out of any work previously performed by said Contractor, and should said money so retained be not sufficient to indemnify and cover such losses, the deficiency then due shall be a charge on the certified cheque mentioned hereafter in clause 23.

(16) If the said Contractor is not, in the opinion of the engineer, proceeding with the work expeditiously, continuously and in accordance with the terms of this contract, and to the satisfaction of the said engineer, and so as to ensure in his opinion a satisfactory completion and delivery to the Commission by the date herein provided, and should the engineer so certify to the Commission in writing the said Commission shall thereupon require the said Contractor to proceed without delay with such force as may be directed and in case of his refusal or neglect to completely comply with such requirement within three (3) days after being notified so to do, the said Commission may take possession of and complete said work at the expense of said Contractor as herein provided in case of failure or insolvency.

(17) In order to enable the Contractor to prosecute the work advantageously the engineer shall on or about the last Saturday of each month make an estimate in writing of the amount of work done, and materials delivered to be used in the

work, and of the value thereof according to the terms of this contract. The first such estimate shall be of the amount or quantity and value of the work done and materials delivered since the Contractor commenced the performance of this contract on his part. And every subsequent estimate, except the final one, shall be of the amount or quantity and value of the work done since the last preceding estimate was made. And such estimates of the amount and quantity shall not be required to be made by strict measurement, or with exactness, but they may, at the option of the engineer, be approximate only. And upon such estimate being made the Commission will pay to the Contractor eighty (80) per cent. of such estimated value.

(18) The Contractor shall deliver to the Engineer for extra work, not covered by an established price, as mentioned in Clause 5 of the specifications hereunto attached, signed by himself or agent on or before the first day of the month following that in which said extra work was done and such accounts will be paid in full within five (5) weeks upon the engineer's certificate for their correctness, and no claim whatever will be considered for works not so included in such account. Such payments on extra work shall not be construed, however, as an acceptance of any such work, and shall not lessen the liability of the Contractor to replace defective work though the conditions of the same may not have been known to the engineer at the time his certificate was given or acted upon.

(19) The Contractor hereby further agrees to make all the needed repairs in the said work during a period of nine months after its final completion, and he hereby further agrees that the Commission is authorized to retain out of the moneys payable or to become payable to him under this agreement, the sum of fine (5) per cent. on the amount of the contract, and to expend the same or so much thereof as may be required in making the aforesaid repairs to the satisfaction of the engineer, if after the delivery or mailing of a notice in writing to the Contractor or agent, he shall neglect to make the aforesaid needed repairs within the time specified in such notice; and he (the Contractor) hereby further agrees to be responsible for any accident that may occur on account of the defective condition of the work.

(20) It is further mutually agreed that whenever this contract, in the opinion of the engineer, shall be completely performed on the part of the Contractor, the engineer shall proceed with all reasonable diligence to measure up the work, if need be, and shall make out the final estimate for the same and shall certify the same; and upon the expiration of sixty (60) days after the acceptance by the Commission of the work herein agreed to be done by the Contractor, the said Commission will pay to the said Contractor the amount remaining after deducting from the amount or value named in the last mentioned (final) certificate, all such sums as shall previously have been paid to the said Contractor under any of the provisions of the contract, and also such sums of money as by the terms they are authorized to reserve or retain, provided that nothing herein contained shall be construed to effect the right hereby reserved by the said Commission to reject the whole or any portion of the aforesaid work should the said certificate be found or known to be inconsistent with the terms of this agreement or otherwise improperly given.

(21) And it is hereby agreed that the said Contractor shall indemnify and save harmless the Commission from and against all claims against the said Commission for all labor done and materials furnished under this contract, and shall furnish the said Commission with satisfactory evidence, when requested, that all persons who have done work or furnished materials under this contract, for which the Commission might become liable, have been fully paid, or satisfactorily secured;

and in case such evidence is not furnished an amount necessary and sufficient to meet the claims of persons aforesaid shall be retained from money due the said Contractor under this contract, until the liabilities aforesaid shall be fully discharged or satisfactorily secured.

(22) And the Contractor agrees that he will indemnify and save harmless the said Commission from all suits or actions of every name and description brought against the said Commission for or on account of any damages received or sustained by any party or parties by or from the said Contractor, his servants or agents, in the construction of the said works, or by or in consequence of any negligence in guarding the same, or any improper materials furnished by the Contractor used in its construction or by or on account of any act or omission of the said Contractor, and that the Contractor will faithfully perform this contract according to the true intent and meaning thereof; and the said Contractor hereby further agrees that so much of the money due to him under and by virtue of this agreement as shall be considered necessary by the said Commission, may be retained by the said Commission until all such suits or claims for damages, as aforesaid, shall have been settled and evidence to that effect furnished to the satisfaction of the said Commission.

(23) And the Contractor further agrees that the certified cheque for seven hundred dollars ($700.00) now held by the Commission may be retained in lieu of a bond, provided for the carrying out of the work according to this contract and the specifications hereunto attached.

(24) This agreement shall enure to the benefit of and be binding upon the successors and assigns of the Commission and the heirs, executors, administrators and assigns of the said Contractor as well as upon the Commission and Contractor.

IN WITNESS THEREOF, the parties to these presents have hereunto set their hands and seals, the day and year herein first written.

SIGNED, SEALED AND DELIVERED	QUEEN VICTORIA NIAGARA FALLS PARK COMMISSIONERS.
In the presence of	
	J. W. LANGMUIR, (Seal.) Chairman.
JOHN H. JACKSON.	
R. P. SLATER.	ROBERT R. SECORD. (Seal.)
R. P. SLATER.	C. N. CLENDENNING. (Seal.)

ONTARIO EXECUTIVE COUNCIL OFFICE.

Copy of an Order in Council approved by His Honour the Lieutenant-Governor the 29th day of April, A.D. 1914.

Upon the recommendation of the Honourable the Minister of Public Works the Committee of Council advise that pursuant to the provisions of Section 2 of "The Queen Victoria Niagara Falls Park Act," Chapter 50 R.S.O. 1914, Doctor Harry Y. Grant, be appointed a Member of the Board of Commissioners for the Queen Victoria Niagara Falls Park.

Certified,

J. LONSDALE CAPRÉOL,
Clerk, Executive Council.

THIS INDENTURE made (in triplicate) this 15th day of May, A.D. 1914.

BY AND BETWEEN:

THE COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK, hereinafter called "The Commissioners,"

Of the First Part,

—and—

T. W. MIDFORTH, of the City of Niagara Falls, Merchant, hereinafter called "The Lessee,"

Of the Second Part.

WITNESSETH that in consideration of the rents, covenants and agreements hereinafter reserved and contained on the part of the Lessee to be paid, observed and performed, the Commissioners demise and lease unto the Lessee the sole and exclusive right and privilege of offering for sale refreshments and souvenirs, and also the right and privilege of taking photos of visitors, or of exposing photos of scenery, etc., for sale within the limits of Queenston Heights Park and at Whirlpool Point, which rights and privileges are subject to the following conditions and stipulations:

(1) (*a*) The sale of refreshments and souvenirs at Queenston shall be confined to the pavilion east of Brock's Monument, and the building adjoining the tracks of the International Railway on the easterly side thereof, presently used for the purpose, and at no other point. The sale of photos shall be confined to the building at the Laura Secord Monument, presently used for the purpose, and at no other point.

(*b*) The sale of refreshments and souvenirs at Whirlpool Point shall be confined to the building presently used for the purpose, and at no other point.

(2) The persons employed by the Lessee coming in contact with the public shall be neatly dressed, and if their conduct or the conduct of any other person employed by the Lessee shall be such as to be disapproved by the Superintendent, the Lessee shall forthwith dismiss such person from his employment upon being required to do so by the Superintendent.

(3) All the business shall be conducted in a quiet and orderly manner and to the satisfaction of the Park Commissioners at all times.

(4) The Lessee and all his employees shall at all times conform to any and all rules and regulations which may be promulgated by the Board of Commissioners, from time to time, for the government of the Park.

(5) The Lease shall extend over the period from January 1st, 1914, to January 1st, 1915, and then be fully completed and ended, proviso for re-entry by the Commissioners on non-payment of rent or non-performance of covenants.

(6) The Lessee shall provide all the dishes and other requisites necessary to conduct the business of supplying refreshments in a proper manner, and shall also provide a modern high class photographic outfit for the taking of photographs of visitors to the Park.

(7) The Lessee covenants and agrees during the currency of this lease to pay rental as follows: The sum of five hundred ($500) dollars on the fifteenth day of July; the sum of two hundred and fifty ($250) dollars on the fifteenth day of August, and the sum of two hundred and fifty ($250) dollars on the fifteenth day

of September, 1914, together with ten per cent. of the gross receipts derived by the Lessee from all sources connected with the business to be carried on by the Lessee, as such Lessee, payable in the following manner: Ten per cent. of the gross receipts received by the Lessee during the first ten months on the first day of November, 1914, and ten per cent. of the gross receipts received by the Lessee during the last two months of said term on the thirty-first day of December, 1914. The Lessee covenants with the Commissioners that he will keep such books and in such form as the Superintendent shall from time to time prescribe and will therein in such manner and in such detail as the Superintendent shall direct at the close of each day during said term enter fully, truly and correctly the amount of the said gross receipts received by him as aforesaid on each day, and that he will produce said books in the office of the Commissioners in the Park, and allow the Superintendent or any other person authorized by the Commissioners to examine said books whenever and as often as requested by the Superintendent or the Commissioners so to do.

The Lessee further covenants that he will during said term deposit the total receipts for each day at latest on the succeeding day (or on the next banking day) in a bank in a separate account, and will always keep an amount equal to the five per cent. payable to the Commissioners in said account, and will produce said bank book at said office for inspection when requested by the Superintendent or other person authorized by the Commissioners to inspect same.

(8) The Lessee covenants with the Commissioners to pay all municipal taxes or school rates which may be legally chargeable against him by reason of his occupation of the premises in manner and form hereby demised.

(9) It is hereby declared and agreed that this Agreement shall enure to the benefit of and be binding upon the successors of the Commissioners and the heirs, executors, administrators and assigns of the Lessee, as well as the Commissioners and the Lessee.

IN WITNESS WHEREOF the parties of the First and Second Parts hereunto have set their hands and seals on the day and year above written.

Attest:

JAS. A. MCGEACHIE.
JOHN H. JACKSON.

T. W. MIDFORTH.

COMMISSIONERS FOR THE QUEEN VICTORIA NIAGARA FALLS PARK.

(Seal.) J. W. LANGMUIR, Chairman.

ONTARIO EXECUTIVE COUNCIL OFFICE.

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor, the 5th day of June, A.D. 1914.

Upon the recommendation of the Honourable the Minister of Public Works, the Committee of Council advise that the Queen Victoria Niagara Falls Park Commissioners be authorized to continue the construction of the Boulevard from its present southerly terminus to the ferry connection at Buffalo and Fort Erie, the Villages of Bridgeburg and Fort Erie contributing thirty-five per cent. (35%) to the cost of construction and fifty per cent. (50%) of the cost of upkeep of the said extension and the Commission the remainder.

Certified,
J. LONSDALE CAPRÉOL,
Clerk, Executive Council.

ONTARIO EXECUTIVE COUNCIL OFFICE.

Copy of an Order-in-Council approved by His Honour the Lieutenant-Governor, the 18th day of June, A.D. 1914.

In view of the restrictions expressed in cubic feet per second, which have been placed upon the diversion of Niagara River waters for power purposes under Article V of the Boundary Waters Treaty of 1910 between Great Britain and the United States, there should be fixed in cubic feet per second, in the case of each of the powers companies now operating within the limits of the Queen Victoria Niagara Falls Park under Agreements with the Park Commissioners, a specific portion of the total volume of water which is available for diversion in Ontario under the terms of the said Treaty.

Notifications to this effect were given to the respective companies by The Queen Victoria Niagara Falls Park Commission on November 5th, 1913, (copies hereto attached) and representatives of each of the companies were heard, and the Committee of Council advise that the specific portions of the total volume of diversion aforesaid, which the said companies may use be fixed as follows:

In the case of the Canadian Niagara Power Company a volume of diversion, from the Niagara River above the Falls of Niagara not to exceed eight thousand two hundred and twenty-five (8,225) cubic feet of water per second.

In the case of the Electrical Development Company a volume of diversion from the Niagara River above the Falls of Niagara not to exceed nine thousand nine hundred and eighty-five (9,985) cubic feet of water per second.

In the case of the Ontario Power Company, a volume of diversion from the Niagara River above the Falls of Niagara not to exceed eleven thousand one hundred and eighty (11,180) cubic feet of water per second.

The Committee further advise that each of the said Companies be required, upon reasonable notice being given, to provide facilities for the making, by the Hydro-Electric Power Commission of Ontario, of any hydraulic and electrical measurements and tests which may be necessary in order to determine from time to time,

(*a*) Quantity of water used.

(*b*) Operating head.

(*c*) Hydraulic and electrical efficiency of individual units or of the plant as a whole.

(*d*) Amount of hydraulic and electrical power being developed.

and that the said Commission be authorized to inspect the plans, specifications, and method of installation of all mechanical, hydraulic and electrical plant now installed, or to be installed, by the said power companies; and that properly accredited officers of the said Commission be given authority to make such inspections, measurements and tests, and to enter upon the premises of the said companies for such purposes.

Certified,

J. LONSDALE CAPREOL,

Clerk, Executive Council.

QUEEN VICTORIA NIAGARA FALLS PARK SYSTEM.

Contract for the construction of a concrete roadway with macadam shoulders from the Bowen Road to the Gilmore Road in the Village of Bridgeburg, a length of 5,535 feet, comprising Section No. 5A, Niagara River Boulevard.

THIS AGREEMENT made (in triplicate) this eighteenth day of December, A.D. 1914, by and between:

THE QUEEN VICTORIA NIAGARA FALLS PARK COMMISSION, hereinafter called the Commission, or

Party of the First Part,

—and—

J. C. McNAMARA, OF THE CITY OF ST. CATHARINES, hereinafter called the Contractor, or

Party of the Second Part.

WITNESSETH:

(1) That the said party of the First Part has let and awarded to the Contractor, and in consideration of the covenants and agreements herein contained on the part of the Contractor to be kept and performed by him does hereby let and award to the said Contractor, the following described work or contract upon the following terms and conditions and according to the specifications hereunto annexed, and in accordance with the plans thereof on file at the office of the Commission at Niagara Falls, all of which form a part of this contract.

(2) The work to be done and the materials to be furnished under this contract are described as being the construction of Section No. 5A, Niagara River Boulevard, a distance of 5,535 lineal feet.

(3) And the said Contractor in consideration of the letting and awarding to him of the said contract and work, and in consideration of the payments hereinafter mentioned to be made to him by the said Commission, hereby agrees, at his own proper cost and expense, to do all the work, furnish all materials above set forth, according to the true intent and meaning of the specifications and the conditions herein contained.

(4) And does further agree that the said Commission shall be and are authorized to appoint an engineer of the said works and such assistants and inspectors as they may deem proper to inspect the work to be done under this agreement, and to see that the same strictly corresponds with the specifications hereunto annexed.

(5) To prevent all disputes and litigation, it is further agreed by and between the parties to this contract that the engineer of the said works shall in all cases determine the amounts or quality of work to be done and which are to be paid for under this contract or in connection with said roadway construction, and he shall decide all questions which may arise relative to the execution of the contract, or to said construction on the part of the Contractor, and his estimates, directions and decision shall be final and conclusive and binding upon the said Contractor.

(6) It is understood that whatever conditions and specifications are mentioned herein, the conditions and specifications hereunto annexed are referred to, and the same are to be taken as a part of this contract and construed therewith.

(7) And it is further agreed that this contract shall be executed, in triplicate,

one of which triplicates shall be kept by the said Commission, one to be kept by the said engineer, and one to be delivered to the Contractor.

(8) And the said Contractor hereby agrees to receive the following lump sum and prices as full compensation for the use of forms, tools, patterns, plant, implements and machinery, including all transportation etc. for the same, and for all the labor for executing all the work contemplated in this contract; for all bailing, draining and pumping of water; for all loss or damage arising out of the aforesaid work or from the action of the elements or from any unforseen destruction or difficulties which may be encountered in the prosecution of the work, also for all expenses incurred by or in consequence of the suspension or discontinuance of the said works (in case the engineer should so direct), and for the providing of such labor as the engineer may require from time to time to assist him in the staking and laying out of the work, and for well and faithfully completing the work and the whole thereof in the manner and according to the plans and specifications and the requirements of the engineer under them; it being distinctly understood that there shall be no claim for any extra work except as herein specially provided for; also the furnishing (including transportation) of all the materials necessary for the full completion of the work; and the keeping of the works in repair and in good working order until the final payments are made, the whole work to be completed according to the plans and specifications for the lump sum of twenty thousand one hundred and five and 94/100 dollars ($20,105.94), and further agrees to any combination of the following additions and deductions per item, to or from the work shown on plans and described generally in Clause 2 of this contract; and specially in the specifications hereunto attached, namely:

The addition or deduction of—

(*a*) Excavation including disposal as per clause 18, forty (40) cents per cubic yard measured in place before work is commenced.

(*b*) Concrete Tile Culverts complete as per specifications, as follows:

8 inches per lineal foot	$ .60
12 inches per lineal foot	.75
15 inches per lineal foot	1.00
18 inches per lineal foot	1.20

(*c*) Construction of three (3) foot by two (2) foot six (6) inches reinforced Concrete Box Culverts complete as per specifications, as follows:

Single Box per lineal foot	$2.50
Twin Box per lineal foot	4.50

(*d*) Construction of Catch Basins complete as per specifications, $7.50 each.

(*e*) Furnishing and laying four (4) inch tile drain as per clause 44, ten (10) cents per lineal foot.

(*f*) Concrete pavement complete including rolling of sub-grade, construction of shoulders and side ditches per square yard of concrete surface $1.60.

(*g*) Stone protection wall according to clause 19 of the specifications measured in place.

Dry Wall	$3.50 per cu. yd.
Masonry Wall	5.50 per cu. yd.

(*h*) Macadam roadway complete as per specifications including rolling of sub-grade, construction of shoulders and side ditches, per square yard of macadam surface $1.25.

(9) The work embraced in this contract shall be begun within three (3) days after notice so to do shall have been given to the Contractor by the engineer, and carried on regularly and uninterruptedly thereafter with such a force as to secure its full completion on or before the 15th day of August, 1915, and such portions thereof shall be completed in each month as the engineer shall determine is a fair proportion thereof.

(10) And the said party of the Second Part further agrees that the said party of the First Part shall be and is hereby authorized to deduct and retain out of the moneys which may be due or become due to the said party of the Second Part under this agreement as damages for the non-completion of the work aforesaid within the time hereinbefore stipulated for its completion, or within such further time as in accordance with the provisions of this agreement shall be fixed or allowed for such performance or completion the sum of twenty-five dollars ($25.00) per day for each and every day the time employed upon the said work may exceed the time stipulated for its completion, or such stipulated time as the same may be increased as hereinbefore provided which said sum of twenty-five dollars ($25.00) per day is hereby in view of the difficulty of estimating such damages agreed upon, fixed and determined by the parties hereto as the liquidated damages that the party of the First Part will suffer by reason of such default and not by way of penalty.

(11) The party of the First Part reserves the right of suspending the whole or any part of the work herein contracted to be done if it deemed to be for the best interest of the Commission, so to do without compensation to the Contractor for such suspension other than extending the time for completing the work as long a time as it may have been delayed by such suspension.

(12) No charge shall be made by the Contractor for hindrance or delay from any cause during the progress of the work embraced in this contract.

(13) The said Contractor further agrees that he will give personal attention constantly to the faithful prosecution of the work, and will not assign or sub-let the work or any part thereof or any of the moneys or orders payable under the contract without the previous written consent of the Commission, but will keep the same under his personal control; that no right under this contract nor to any orders or moneys or to become due hereunder shall be asserted against the said Commission or any members or officers thereof, by reason of any so called assignment in law or equity of this contract or any part thereof, or of any moneys or orders payable thereunder unless such assignments shall have been authorized by the written consent of the Commission; that no person other than the party signing this agreement as the Contractor hereby now have any claim hereunder; that no claim shall be made except under a specific clause of this agreement by any person whatever.

(14) In the event of the Contractor failing or neglecting for one (1) month to pay the wages of the men and teams employed on the works, the Commission on the representation of the engineer reserve to themselves the right to pay all such wages ascertained to be due and to deduct the amount of the same from any moneys due or coming due to the Contractor upon this or any other contract.

(15) It shall be lawful for the said Commission in case the said Contratcor shall fail in the due performance of any part of his undertaking, or shall become bankrupt or insolvent or shall compound with his creditors or propose any composition with his creditors for the settlement of his debts, or shall carry on or propose to carry on his business under inspectors on behalf of his creditors, or shall commit any act of bankruptcy, to relet the undertaking of said contract or any part thereof; and upon such condition as it may think fit, or from time to time may engage workmen and provide all such materials, implements and apparatus, and

employ the same in such manner as the said engineer may think necessary and proper for completing the said works, or any part of them, and any loss, damage or deficiency that may arise in consequence of said bankruptcy or failure on part of the Contractor shall be paid and deducted out of the money retained by said Commission out of any work previously performed by said Contractor, and should said money so retained be not sufficient to indemnify and cover such losses, the deficiency then due shall be a charge on the certified cheque mentioned hereafter in clause 23.

(16) If the said Contractor is not, in the opinion of the engineer, proceeding with the work expeditiously, continuously and in accordance with the terms of this contract, and to the satisfaction of the said engineer, and so as to ensure in his opinion a satisfactory completion and delivery of the Commission by the date herein provided, and should the engineer so certify to the Commission in writing the said Commission shall thereupon require the said Contractor to proceed without delay with such force as may be directed, and in case of his refusal or neglect to completely comply with such requirement within three (3) days after being notified so to do, the said Commission may take possession of and complete said work at the expense of said Contractor as herein provided in case of failure or insolvency.

(17) In order to enable the Contractor to prosecute the work advantageously the engineer shall on or about the last Saturday of each month make an estimate, in writing, of the amount of work done, and materials delivered to be used in the work, and of the value thereof according to the terms of this contract. The first such estimate shall be of the amount or quantity and value of the work done and materials delivered since the Contractor commenced the performance of this contract on his part. And every subsequent estimate, except the final one, shall be of the amount or quantity and value of the work done since the last preceding estimate was made. And such estimates of the amount and quantity shall not be required to be made by strict measurement or with exactness, but they may, at the option of the engineer, be approximate only. And upon such estimate being made the Commission will pay to the Contractor eighty (80) per cent. of such estimated value.

(18) The Contractor shall deliver to the engineer for extra work, not covered by an established price, as mentioned in Clause 5 of the specifications hereunto attached, signed by himself or agent on or before the third day of the month following that in which said extra work was done, and such accounts will be paid in full within five (5) weeks upon the engineer's certificate for their correctness, and no claim whatever will be considered for works not so included in such account. Such payments on extra work shall not be construed, however, as an acceptance of any such work, and shall not lessen the liability of the Contractor to replace defective work though the conditions of the same may not have been known to the engineer at the time his certificate was given or acted upon.

(19) The Contractor hereby further agrees to make all the needed repairs in the said work during a period of nine months after its final completion, and he hereby further agrees that the Commission is authorized to retain out of the moneys payable or to become payable to him under this agreement, the sum of five (5) per cent. on the amount of the contract, and to expend the same or so much thereof as may be required in making the aforesaid repairs to the satisfaction of the engineer, if after the delivery or mailing of a notice in writing to the Contractor or agent, he shall neglect to make the aforesaid needed repairs within the time specified in such notice; and he (the Contractor) hereby further agrees to be responsible for any accident that may occur on account of the defective condition of the work.

(20) It is further mutually agreed that whenever this contract, in the opinion

of the engineer, shall be completely performed on the part of the Contractor, the engineer shall proceed with all reasonable diligence to measure up the work, if need be, and shall make out the final estimate for the same, and shall certify the same; and upon the expiration of sixty (60) days after the acceptance by the Commission of the work herein agreed to be done by the Contractor, the said Commission will pay to the said Contractor the amount remaining after deducting from the amount or value named in the last mentioned (final) certificate, all such sums as shall previously have been paid to the said Contractor under any of the provisions of the contract, and also such sums of money as by the terms they are authorized to reserve or retain, provided that nothing herein contained shall be constructed to affect the right hereby reserved by the said Commission to reject the whole or any portion of the aforesaid work should the said certificate be found or known to be inconsistent with the terms of this agreement or otherwise improperly given.

(21) And it is hereby agreed that the said Contractor shall indemnify and save harmless the Commission from and against all claims against the said Commission for all labor done and materials furnished under this contract, and shall furnish the said Commission with satisfactory evidence, when requested, that all persons who have done work or furnished materials under this contract, for which the Commission might become liable, have been fully paid, or satisfactorily secured; and in case such evidence is not furnished an amount necessary and sufficient to meet the claims of persons aforesaid shall be retained from money due the said Contractor under this contract, until the liabilities aforesaid shall be fully discharged or satisfactorily secured.

(22) And the Contractor agrees that he will indemnify and save harmless the said Commission from all suits or actions of every name and description brought against the said Commission for or on account of any damages received or sustained by any party or parties by or from the said Contractor, his servants or agents, in the construction of the said works, or by or in consequence of any negligence in guarding the same, or any improper materials furnished by the Contractor used in its construction, or by or on account of any act or omission of the said Contractor, and that the Contractor will faithfully perform this contract according to the true intent and meaning thereof; and the said Contractor hereby further agrees that so much of the money due to him under and by virtue of this agreement as shall be considered necessary by the said Commission, may be retained by the said Commission until all such suits or claims for damages, as aforesaid, shall have been settled and evidence to that effect furnished to the satisfaction of the said Commission.

(23) And the Contractor further agrees that the certified cheque for two thousand dollars ($2,000.00) deposited with the Commission may be retained as a guarantee for the faithful performance of the contract according to the plans and specifications hereunto attached. The condition under which this cheque is held is that if the Contractor do well and truly keep and perform the agreements, covenants and terms of this contract and shall indemnify and save harmless the said Commission, as herein stipulated, then the above sum of two thousand dollars ($2,000.00) is to be returned to him with interest at three per cent. per annum; otherwise the said sum is to be forfeited to the Commissioners.

(24) This agreement shall enure to the benefit of and be binding upon the successors and assigns of the Commission, and the heirs, executors, administrators and assigns of the said Contractor as well as upon the Commission and Contractor.

IN WITNESS THEREOF, the parties to these presents have hereunto set their hands and seals, the day and year herein first written.

SIGNED, SEALED AND DELIVERED in the presence of	QUEEN VICTORIA NIAGARA FALLS PARK COMMISSIONERS.
JEAN WAID.	J. W. LANGMUIR, (Seal.) Chairman.
J. F. QUILLINAN.	J. C. MCNAMARA. (Seal.)

No. 98. 1915.

BILL.

AN ACT TO AMEND THE QUEEN VICTORIA NIAGARA FALLS PARK ACT.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:—

1. This Act may be cited as *The Queen Victoria Niagara Park Amendment Act,* 1915.

2. Section 4 of The Queen Victoria Niagara Falls Park Act is amended by striking out the words "and Niagara" in the third line and inserting in lieu thereof the words "Niagara, Bertie and Willoughby."

3. The said section is further amended by adding the following subsection:

(2) Notwithstanding anything contained in any general or special Act the Lieutenant-Governor in Council may by Order-in-Council vest any highway in any municipality in the Commissioners and thereafter the Commissioners shall have exclusive jurisdiction over the said highway.

4. Section 9 of the said Act is repealed and the following substituted therefor:

9.—(1) The Commissioners with the consent of the Lieutenant-Governor in Council may enter upon, take, use or acquire such lands, including highways vested in the corporation of any municipality, tenements and rights as they may consider expedient.

(2) The municipal council of any municipality may convey to the Commissioners for a real or nominal consideration, any highway, lands, tenements or rights vested in the municipality which the Lieutenant-Governor in Council authorizes the Commissioners to acquire, and this subsection shall be construed so as to include any lands (including highways vested in the corporation of any municipality) tenements or rights heretofore conveyed to the Commissioners consented to or which may hereafter be consented to by the Lieutenant-Governor in Council.

(3) A highway opened or widened by the Commissioners shall not be used or occupied as a stand by vehicles kept for hire, or by booths or stands for the sale of newspapers, or photographs, or for the carrying on of a refreshment business or the like.

(4) The corporation of any municipality may enter into an agreement with the Commissioners for the construction or the maintenance or repair by the Commissioners of any road within the limits of the municipality, or for the payment by the corporation of the municipality of any part of the cost of construction or of the maintenance or repair of any road constructed or acquired by the Commissioners within the limits of the municipality, and this subsection shall be read so as to include any agreement heretofore or hereafter made.

QUEEN VICTORIA NIAGARA FALLS PARK

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